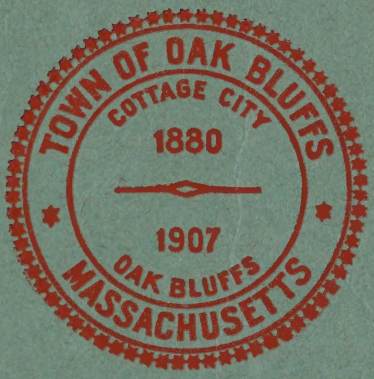
ANNUAL REPORT

FOR 1942



TOWN OF

OAK BLUFFS

Index

Page

State Auditors' Report.....52-75

Asessors' Report..... 7
Estimated Receipts..... 8
Exempted Property..... 11
Motor Vehicle Excise Taxes..... 11
Recapitulation 7
Town Property.....11-12
Table of Aggregate..... 9
Warrants to Collector..... 9

Accountant, Report of..... 13

Receipts:
Agency 17
Cemetery 16
Debt 17
Departmental 15-16
Education 16
Fines and Forfeits..... 15
Grants and Gifts.....14-15
Interest 17
Licenses and Permits..... 14
Privileges 15
Recreation 16
Refunds 17
Taxes 13
Unclassified 16

Payments:

Accountant's Department 17
Agency 40
Assessors' Department 20
Balance Sheet 48-51
Cemetery 41
Collector's Department 20
Determining Tax Titles 19
Elections and Registrations 21
Law Department 21
Rent of Hall 22
Selectmen's Department 18
Treasurer's Department 19
Town Clerk's Department 21
Town Buildings 22

Education:

Library Department 34-35
School Department 33-34

Protection of Persons and Property:

Fire Department 23
Forestry Department 24
Police Department 22
Sealer of Weights and Measures 24

Health and Sanitation:

Collection of Offal 25
Filing in Dump 25
Health Department 24-25
Inspector of Animals 26
Inspector of Milk 26
Inspector of Slaughtering 26
Public Sanitaries 26
Shellfish Department 26
Sweeping Streets and Care of Dump 25

Highway Department:

Bulkheads and Bridges 28
Cleaning Catch Basins 28
Concrete Roads 27
Dirt Roads 27
Harbor Master 29
Repairs to Rafts 29
Surveying East Chop Drive 28
Sidewalk Repairs 27-28
Snow Removal 28
Street Lighting 29

Interest 39

Maturing Debt 39

Refunds 40

Recreation and Unclassified:

Care of Beaches 36
Public Parks 35
Petaluma Park 36
Tennis Courts 36
Washington Park Sidewalk Repairs 35
Unclassified 36-37
Repairs to Bath Houses 37
Reserve Fund 39
Cemetery Department 39
Committee for Civilian Defense 38

Public Welfare Department:

Aid to Dependent Children 29-30
Dependent Persons 30-31
Old Age Assistance 31-32
Soldiers' Relief 32
Materials, Adm. and Expenses W.P.A. Projects... 32-33

Report of Chief of Police 85-87
Report of Finance Committee 89-94
Report of Library Trustees 84
Report of Shellfish Warden 88
School Report 102-116
Summary of Appropriations 41-47

Town Clerk's Report:
- Births 76-78
- Deaths 79-80
- Marriages 81-82
- Dog License Account 83

Town Officers 3-6
Warrant 95-99

Annual Reports

of the

Town Officers

of the

TOWN OF OAK BLUFFS

For the year ending December 31

1942

PRINTED ON MARTHA'S VINEYARD
MARTHA'S VINEYARD PRINTING CO.
OAK BLUFFS, MASS.

Town Officers—1942

SELECTMEN AND BOARD OF PUBLIC WELFARE

JOSEPH A. SYLVIA	Term Expires 1943
CHESTER L. GLENN	Term Expires 1944
ANTONE P. MEDEIROS	Term Expires 1945

Town Clerk

ANNA L. OLIVER

Town Accountant

ANNA L. OLIVER

Board of Assessors

JOHN H. HUGHES	Term Expires 1943
EBEN D. BODFISH	Term Expires 1944
REUBEN PHILLIPS	Term Expires 1945

Treasurer

HOSEA S. LOOK

Collector of Taxes

EDWIN R. FRASIER

School Committee

MARY C. DeBETTENCOURT	Term Expires 1943
CLEMENT N. AMARAL	Term Expires 1944
ETHEL L. BARNEY	Term Expires 1945

Board of Health

CHESTER L. GLENN ANTONE P. MEDEIROS
JOSEPH A. SYLVIA

Park Commissioners

ANTONE E. VIERA	Term Expires 1943
FRANCIS H. BERNARD	Term Expires 1944
ALBERT R. CLEMENTS	Term Expires 1945

Cemetery Commissioners

WALTER C. RIPLEY	Term Expires 1943
CHARLES A. WILLIAMS	Term Expires 1944
MAUD E. SMITH	Term Expires 1945

Library Trustees

HARRY C. DORR	Term Expires 1943
WALTER RIPLEY	Term Expires 1944
DOROTHY BUNKER	Term Expires 1945

Board of Engineers

HARRY T. WEBB WILLIAM R. AMARAL
RICHARD C. HAYDEN

Chief of Police

AUGUSTUS F. AMARAL

Night Watchman

ALTON S. BUNKER

Town Counsel

FRANK VERA

Board of Registrars

ANNA L. OLIVER	Term Expires 1943
RAYMOND E. BROWN	Term Expires 1943
CLYDE E. MacNEILL	Term Expires 1944
PERCY E. NOYES	Term Expires 1945

Superintendent of Streets
EUGENE COSTA

Inspector of Wiring
WILLIAM J. GOLDEN

Truant Officer
HARRY T. WEBB

School Physician
FRANCIS C. BUCKLEY

Harbor Master
STANLEY M. FISHER

Sealer of Weights and Measures
JOHN R. CAMPOS

Tree Warden
WILLIAM R. BLANKENSHIP

Moth Superintendent
WILLIAM R. BLANKENSHIP

Constables

PERCY A. DEAN
JOHN F. PIMENTAL

Surveyors of Lumber and Measurers of Wood and Bark

JESSE STEERE
HENRY FAUTEAUX

Pound Keeper
PERCY A. DEAN

Field Drivers

AUGUSTUS F. AMARAL
EUGENE COSTA

Finance Committee

Term Expires 1943

MAX LEVINSON — G. STANLEY GARLAND
HARRIS CARR — AUGUSTUS BEN DAVID
ALPHA F. LEONARD

Term Expires 1944

JOSEPH E. AMARAL — (Vacant)
M. CLAYTON HOYLE — MERRILL E. HODGDON
JAMES W. WOODARD

Term Expires 1945

ARTHUR BEN DAVID — BRADFORD J. CHURCH
GEORGE C. MEDEIROS — THOMAS WILLISTON
MANUEL C. ROSE, JR.

Town Planning Board

JOHN H. HUGHES	Term Expires 1943
DAVID J. McBRIDE	Term Expires 1944
Vacant	Term Expires 1945
MANUEL ESTRELLA	Term Expires 1946
Vacant	Term Expires 1947

Assessors' Report

Total Valuation of Assessed Estate, January 1, 1942		$4,886,718.00
Assessed Personal Estate	$600,192.00	
Assessed Real Estate	4,286,526.00	
		$4,886,718.00
Total Valuation of Assessed Estate, December 20, 1942		$500.00
Assessed Personal Estate		$500.00
Total Tax on Personal Estate, January 1, 1942	$16,205.18	
Total Tax on Real Estate, January 1, 1942	115,736.20	
Total Tax on Polls	1,058.00	
Gain	2.22	
		$133,001.60
Total Tax on Personal Estate, December 20, 1942		$13.50

RECAPITULATION TABLE

Appropriations voted in 1942 to be raised by Taxation	$141,162.77
Total Appropriations to be taken from available funds	2,450.00
Total Overlay Deficits	2,057.56
State Tax	10,500.00
State Parks and Reservations	110.38
State Audit of Municipal Accounts	585.91
Underestimate of Veteran's Exemptions for 1941	14.92
County Tax for 1942	13,291.81

Underestimate of County Tax for 1941	444.04	
Overlay 1942	5,795.25	
Gross Amount to be Raised		$176,412.64

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	$11,750.57
Corporation Taxes	1,730.87
Gasoline Tax (Acts of 1941, Chapter 420)	8,326.39
Motor Vehicle and Trailer Excise	1,000.00
Licenses	2,500.00
Fines	138.05
Protection of Persons and Property	33.53
Health and Sanitation	570.71
Highways	25.00
Charities	3,000.00
Old Age Assistance	6,942.20
Soldiers' Benefits	270.00
Schools	1,182.54
Libraries	197.98
Recreation	202.00
Cemeteries	85.00
Interest	1,800.00
Beach Rental	1,200.00
	$40,954.84

Overestimates of previous year, State Parks and Reservations	$6.20	

Amount to be taken from available funds	2,450.00		
		2,456.20	
Total Estimated Receipts and Available Funds			$43,411.04
Net Amount to be Raised by Taxation on Polls and Property			$133,001.60
529 Polls @ $2.00		$1,058.00	
Total Valuation of Personal and Real Estate, $4,886,718 @ $27.00		131,943.60	
			$133,001.60

ASSESSORS' WARRANTS TO COLLECTOR

Poll Tax	$1,058.00	
Personal and Real Estate Tax	131,943.60	
Omitted Assessment, Personal Tax	13.50	
		$133,015.10

TABLE OF AGGREGATES

Total Number of Persons Assessed, Partnership, etc.	1,585	
Number of Polls Assessed	529	
		2,114

Value of Assessed Personal Estate:

Stock in Trade	$48,000.00
Machinery	300,655.00
Live Stock	3,162.00
All Other Tan-	

gible Personal Property	248,375.00		
Total Value of Assessed Personal Estate		$600,192.00	
Value of Assessed Real Estate:			
Land Exclusive of Buildings	$1,151,681.00		
Buildings exclusive of Land	3,134,845.00		
		$4,286,526.00	
Total Valuation of Assessed Estate			$4,886,718.00
Tax Rate per $1,000—$27.00			
Taxes for State, County and Town purposes including Overlay:			
On Personal Estate		$16,205.18	
On Real Estate		115,736.20	
On Polls		1,058.00	
Gain		2.22	
			$133,001.60

Number of Live Stock Assessed:

Horses	5
Cows	42
Yearlings	2
Swine	3
Fowl	254
Number of acres of Land Assessed	1,705
Number of Dwelling Houses Assessed	1,483

MOTOR VEHICLE EXCISE TAX ASSESSED

Total Number of Cars	550
Total Valuation	$71,620.00
Total Tax	2,407.10

EXEMPTED PROPERTY

Bradley Memorial Church	$2,950.00	
Christian Science Church	4,450.00	
South N. E. Conference Seven Day Adventist	1,550.00	
Roman Catholic Church	34,685.00	
Phidelah Rice School of the Spoken Word and Theatre Work Shop, Inc.	23,600.00	
Fall River Deaconess Home	1,100.00	
Trinity Episcopal Church	6,950.00	
Martha's Vineyard Camp Meeting Association	6,000.00	
Martha's Vineyard Hospital, Inc.	44,235.00	
Massachusetts Girl Scouts, Inc.	8,450.00	
Methodist Episcopal Church	2,900.00	
Union Christian Association	7,500.00	
United States of America	6,500.00	
I. O. O. F. Personal Property	350.00	
Order of Eastern Star	350.00	
		$151,570.00

PROPERTY OF THE TOWN OF OAK BLUFFS

Town Hall, Building, Personal Property and Land	$16,550.00
School Buildings, Land and Personal Property	174,380.00

Bathing Beach, Land and Buildings	26,375.00	
Public Parks, Land and Buildings	109,000.00	
Library Department, Books and Furnishings	1,500.00	
Fire Department, Buildings and Equipment	55,000.00	
Health Department, Land at Dump and Incinerator	1,500.00	
Highway Department, Land, Buildings and Equipment	9,505.00	
Cemetery Department, Land, Vault and Tools	6,200.00	
		$400,010.00

Report of Town Accountant

Board of Selectmen,
Town of Oak Bluffs.

Gentlemen:

In accordance with Chapter 41, Section 61 of the General Laws, I submit my annual report of the Auditing Department.

In this report is a statement of receipt and expenditures, summary of appropriation accounts, debt and trust fund accounts, and balance sheet, for the year ending December 31, 1942.

Respectfully submitted,

ANNA L. OLIVER,
Town Accountant.

RECEIPTS

TAXES

Taxes 1939	$536.08	
Taxes 1940	11,188.57	
Taxes 1941	17,115.54	
Taxes 1942	95,047.10	
Corporation Tax	3,379.03	
Income Tax	13,780.00	
Meal Tax	192.26	
Tax Titles	3,526.20	
		$144,764.78

LICENSES AND PERMITS

Auctioneer	$4.00	
Alcohol	1.00	
Amusement	52.00	
Baggage	5.00	
Entertainment	5.00	
Garage	3.50	
Gun Permits	1.50	
Innholders	34.00	
Intelligence Office	1.00	
Junk	35.00	
Liquor	2,350.00	
Lodging House	137.00	
Pool and Bowling	16.00	
Recreation Camp	.50	
Shellfish: Clam and Quahaug	46.00	
Scallop	252.00	
Sunday	50.00	
Taxi	36.00	
Transient Vendors	100.00	
Victuallers	18.00	
Voting List	1.75	
		$3,149.25

GRANTS AND GIFTS

From Federal:

Old Age Assistance:		
Expenses	$14,253.14	
Administration	477.86	
Aid to Dependent Children:		
Expenses	1,350.46	
Administration	4.54	
		$16,086.00

From State:			
Vocational	$1,096.07		
Highways	8,326.39		
English Speaking Classes	14.00		
Smith-Hughes Fund	87.78		
		9,524.24	
From County:			
Dog Licenses		243.94	
			$25,854.18

FINES AND FORFEITS

Court Fines	$103.18

PRIVILEGES

Levy of 1939	$2.27	
Levy of 1940	.05	
Levy of 1941	97.81	
Levy of 1942	2,240.27	
		$2,340.40

DEPARTMENTAL

Protection of Persons and Property:			
Sealer of Weights and Measures		$27.98	
Health and Sanitation:			
Milk Licenses	$25.50		
Public Sanitaries	59.17		
Division of Tuberculosis	255.71		
Collection of Refuse	54.65		
		$395.03	
Highway:			
Concrete Repairs		$19.32	

Public Welfare:			
State Aid	$140.00		
Temporary Aid	1,603.94		
Aid to Dependent Children	1,168.56		
Old Age Assistance	10,700.54		
Recoveries—Public Welfare	1,647.86		
Other Cities and Towns:			
Public Welfare	716.39		
Old Age Assistance	371.75		
Income—Trust Funds	192.48		
		$16,541.52	
			$16,983.85

EDUCATION

Schools:		
Income—Trust Funds	$108.10	
Library Funds	189.95	
		$298.05

RECREATION

Tennis Court Fees	$57.50

UNCLASSIFIED

Sale of Real Estate	$480.00	
Beach Rental	1,201.00	
Sale of Wire and Cable	15.44	
		$1,696.44

CEMETERIES

Sale of Lots	$30.00	
Income—Trust Funds	71.74	
		$101.74

INTEREST

On Taxes	$1,162.32	
On M. V. Excise Taxes	1.97	
On Tax Titles	125.99	
		$1,290.28

DEBT

In Anticipation of Revenue	$60,000.00	
Emergency Finance Loan	7,600.00	
		$67,600.00

REFUNDS

Tax Title Expenses	$40.34	
Treasurer's Expenses	20.00	
Police Expenses	1.15	
Fire Dept., Contingent Expenses	32.50	
Concrete Repairs	1.30	
Aid to Dependent Chiildren	12.00	
Dependent Persons	10.00	
Old Age Assistance, Federal Grant Expenses	99.88	
School Dept., Salaries and Expenses	381.93	
Committee for Civilian Defense	1.82	
Interest	22.67	
		$623.59

AGENCY

Dog Licenses	$222.00

TRUST FUNDS

Cemetery Perpetual Care	$100.00
	$265,185.24
Cash Balance December 31, 1942	3,953.58
	$269,138.82

PAYMENTS

General Government

Moderator's Salary			$35.00

SELECTMEN'S DEPARTMENT

Selectmen's Salaries		$1,200.00	
Expenses:			
Printing, Stationery and Postage	$74.87		
Fuel	174.69		
Telephone	149.58		
Office Supplies	53.02		
Transportation	38.94		
Dues	15.00		
Janitor's Services and Supplies	190.26		
Dog Officer	21.50		
Flowers—Spray	5.00		
Recording Lease	2.10		
Water	26.99		
Repairs—Bell	2.06		
Advertising	2.00		
Clerical	16.00		
Certificates for Families—Armed Service	20.16		
		$792.17	
			$1,992.17

ACCOUNTANT'S DEPARTMENT

Accountant's Salary	$2,000.00	

Expenses:			
Printing, Stationery and Postage	$10.24		
Office Supplies	66.79		
Dues	2.00		
Clerical	20.47		
		$99.50	
			$2,099.50
Auditing Municipal Accounts			$585.91

TREASURER'S DEPARTMENT

Treasurer's Salary		$850.00	
Expenses:			
Certifying Notes	$14.00		
Printing, Stationery and Postage	36.12		
Office Supplies	14.95		
Cost of Dinners at Conferences	7.30		
Surety Bond	129.00		
Preparing Deeds	30.00		
Dues	3.00		
Use of Car	25.00		
Recording Fees	1.00		
Repairs to Typewriter	18.50		
		$278.87	

DETERMINING TAX TITLES

Counsel Fees	$391.03
Affidavits	6.10
Recording Fees	94.23
Office Supplies	4.78

Land Court Fee	20.00		
Postage	1.26		
		$517.40	
			$1,646.27

COLLECTOR'S DEPARTMENT

Assessors' Salaries		$900.00	
Expenses:			
Printing, Postage and Stationery	$135.75		
Recording Fees	35.15		
Surety Bond	230.00		
Office Supplies	28.56		
Advertising	27.00		
Preparing Deeds	70.00		
Rent	135.00		
		$661.46	
			$1,561.46

ASSESSOR'S DEPARTMENT

Assessors' Salaries	$900.00		
Expenses:			
Abstracts	$66.50		
Printing, Stationery and Postage	20.78		
Clerical	249.85		
Conference Expenses	21.90		
Office Supplies	28.72		
Transportation	8.88		
Dues	3.00		
		$399.63	
			$1,299.63

LAW DEPARTMENT

Town Counsel's Salary		$150.00	
Expenses:			
Telephone Calls		2.50	
			$152.50

TOWN CLERK'S DEPARTMENT

Town Clerk's Salary		$270.00	
Expenses:			
Vital Statistics	$218.50		
Printing, Stationery and Postage	13.20		
Binding Death Records	68.23		
Office Supplies	33.10		
Surety Bond	7.50		
Transportation to Conferences	34.42		
		$374.95	
			$644.95

ELECTIONS AND REGISTRATIONS

Board of Registrar's Salaries		$300.00	
Expenses:			
Advertising	$24.75		
Printing, Stationery and Postage	49.02		
Posting Warrants	6.00		
Election Officers	162.00		
Office Supplies	6.75		
Printing Voting Lists	50.00		
		$298.52	
			$598.52

TOWN BUILDINGS

Incidental Repairs and Supplies:		
Janitors' Services and Supplies	$38.39	
Repairs	14.00	
Flags	15.05	
Fuel	16.00	
		$83.44

RENT OF HALL

Town Meeting Purposes	$300.00
	$10,999.35

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary	$1,825.00	
Night Patrolman's Salary	1,460.00	
Patrolmen's Salaries	1,640.00	
		$4,925.00
Expenses:		
Use of Car	$559.04	
Fuel and Lights	118.04	
Rent	135.00	
Office Equipment and Repairs	36.60	
Telephone	112.70	
Office Supplies	69.83	
Commitments	54.54	
Freight and Cartage	.50	

Labor	32.50		
Repairing Watch	5.00		
Box Rent	2.40		
		$1,126.15	
			$6,051.15

FIRE DEPARTMENT

Board of Engineers' Salaries		$400.00	
Superintendent of Fire Alarm, Salary		200.00	
Forest Fire Warden's Salary		50.00	
Firemen's Salaries		1,466.54	
Stewards' Salaries		375.00	
Hydrant Rental		6,614.25	
New Hose and Tank		930.20	
Fire Lines:			
Labor	$314.38		
Truck Hire	15.00		
		$329.38	
Contingent Expenses:			
Telephone	$44.20		
Apparatus Supplies and Repairs	503.54		
Equipment	152.36		
Labor	163.30		
Fuel	399.68		
Lights	292.12		
Repairs	17.87		
Lease	10.00		
Freight and Cartage	9.41		
Stewards' Supplies	1.86		
Insurance	167.50		
Water	57.00		
Printing	16.50		
		$1,835.34	
			$12,200.71

SEALER OF WEIGHTS AND MEASURES

Sealer of Weights and Measures, Salary		$150.00	
Expenses:			
Supplies	$19.12		
Use of Car	51.63		
Insurance	29.25		
		$100.00	
			$250.00

FORESTRY DEPARTMENT

Tree Warden's Salary		$25.00	
Moth Extermination:			
Labor	$612.00		
Truck and Body	70.00		
Truck Supplies and Repairs	54.11		
Supplies	1.05		
Insecticides	84.00		
Freight	1.89		
		$823.05	
			$848.05
			$19,349.91

Health and Sanitation

HEALTH DEPARTMENT

Board of Health, Salaries	$270.00

Expenses:			
Tuberculosis	$757.90		
Pre-school Clinic	33.50		
Brooms	4.98		
Ash Cans	13.50		
Rakes and Pails	3.75		
Clerical	64.00		
Office Supplies	23.10		
Freight and Cartage	2.35		
Medical	4.00		
Transportation of Patient	20.60		
Transportation on Investigations	80.00		
Supplies	1.75		
		$1,009.43	
			$1,279.43

COLLECTION OF OFFAL

Contract from January 1, 1942, to March 31, 1942		$405.00	
Labor		1,360.00	
Expenses:			
Truck Supplies and Repairs	$179.17		
Materials	9.28		
		$188.45	
			$1,953.45

SWEEPING STREETS AND CARE OF DUMP

Labor:			
Sweeping Streets		$1,104.00	
Care of Dump		808.00	
			$1,912.00

PUBLIC SANITARIES

Caretaker's Services		$545.34	
Expenses:			
Water	$28.72		
Lights	10.00		
Repairs	50.32		
Supplies	153.37		
		$242.41	
			$787.75

INSPECTOR OF MILK

Inspector's Salary		$50.00	
Expenses:			
Transportation		25.00	
			$75.00

INSPECTOR OF SLAUGHTERING

Inspector's Salary		$20.16	
Transportation on Investigations		5.00	
			$25.16

INSPECTOR OF ANIMALS

Inspector's Salary			$45.00

SHELLFISH DEPARTMENT

Warden's Salary		$600.00	
Expenses:			
Gas and Oil		100.00	
			$700.00
			$6,777.79

HIGHWAY DEPARTMENT

Superintendent's Salary			$1,410.00

CONCRETE ROADS

Labor		$1,330.50	
Expenses:			
Timekeeper's Wages	$50.00		
Road Materials	1,232.37		
Lights	12.00		
Truck Supplies and Repairs	498.19		
Express and Freight	2.64		
Tools and Supplies	66.52		
Water	19.00		
Repairs—Ford Truck	31.25		
Burner Complete with Tank	83.25		
Painting Sign	1.50		
		$1,996.72	
			$3,327.22

DIRT ROADS

Labor		$590.50	
Expenses:			
Truck Supplies	$56.78		
Loam Hardening	37.75		
Calcium Chloride	51.48		
		$146.01	
			$736.51

SIDEWALK REPAIRS

Labor		$92.00	

Expenses:			
Materials	$20.82		
Gas	4.74		
		$25.56	
			$117.56

SNOW REMOVAL

Labor		$490.75	
Expenses:			
Truck Hire	$36.90		
Truck Supplies	105.54		
Supplies—Plow	24.25		
		$166.69	
			$657.44

BULKHEADS AND BRIDGES

Labor		$277.00	
Expenses:			
Paint	$62.08		
Materials	19.16		
		$81.24	
			$358.24

CLEANING CATCH BASINS

Labor		$95.00	
Expenses:			
Gas		1.03	
			$96.03

SURVEYING EAST CHOP DRIVE

Survey	$48.50

REPAIRS TO RAFTS

Labor	$20.00	
Paint and Brushes	3.85	
		$23.85

STREET LIGHTING

Contract	$7,303.41	
Replacement and Repairs	93.08	
		$7,396.49

HARBOR MASTER

Harbor Master, Salary	$75.00	
Labor on Moorings	50.00	
		$125.00
		$14,296.84

Public Welfare Department

AID TO DEPENDENT CHILDREN, FEDERAL GRANT, ADMINISTRATION

Telephone	$9.48

AID TO DEPENDENT CHILDREN, FEDERAL GRANT, EXPENSES

Cash	$1,347.39	
Fuel	19.32	
Rent	38.13	
		$1,404.84

AID TO DEPENDENT CHILDREN

Cash	$2,300.14	
Fuel	29.95	
Rent	34.39	
Medical	5.00	
Office Supplies	9.44	
Clerical	76.22	
		$2,455.14

DEPENDENT PERSONS

Cash	$4,318.00
Board and Care	907.71
Chores	16.00
Clerical	213.33
Other Cities and Towns	1,939.35
Repairs	7.25
Fuel	451.95
Groceries	866.43
Medicine and Medical	296.09
Rent	464.00
Clothing	21.75
Transportation of Recipients	69.61
State Institutional Care	150.71
Hospitalization	448.81
Lights	2.26
Office Supplies	42.05
Water	19.00
Cleaning Cesspools	7.00
Burials	681.00
Social Service Index	5.50
Labor	12.00
Truss	6.00
Brace	12.00
Milk	15.68

Telegram	.39	
Printing, Stationery and Postage	13.90	
Commitments	25.57	
Legal Services	91.00	
		$11,104.34

OLD AGE ASSISTANCE

Salaries	$86.28	
Cash	18,286.64	
Fuel	42.20	
Nursing	5.00	
Clerical	45.63	
Medical	200.00	
Medicine	4.10	
Burials	390.00	
Hospitalization	171.00	
Other Cities and Towns	541.17	
Transportation	5.75	
Transportation on Investigations	75.00	
Clothing	3.53	
Recording Fee	1.03	
Office Supplies	18.10	
Repairs—Adding Machine and Typewriter	37.00	
		$19,912.43

OLD AGE ASSISTANCE, FEDERAL GRANT, EXPENSES

Cash	$14,031.06
Medical	24.00
Fuel	16.80
Hospital	48.72
Medicine	9.25

Board and Care	16.00	
Printing and Postage	24.80	
Ambulance	5.00	
		$14,175.63

OLD AGE ASSISTANCE, FEDERAL GRANT, ADMINISTRATION

Salaries	$351.23	
Clerical	61.63	
Affidavit	1.00	
Office Supplies	27.30	
Repairs	18.50	
Printing	7.37	
		$467.03

SOLDIER'S RELIEF

Cash	$629.00	
Groceries	50.00	
Fuel	62.70	
Clothing	3.40	
Medicine	6.95	
Transportation Expenses	29.72	
Hospitalization	66.65	
		$848.42

STATE AND MILITARY AID

Cash Aid	$170.00

MATERIALS, ADMINISTRATIVE AND EXPENSES ON W. P. A. PROJECTS

Administrative:	
Clerical	$32.00

Commodity Distribution:			
Labor	$110.60		
Bags	12.91		
Freight and Cartage	6.39		
Supplies	.90		
Lights	12.36		
Fuel	24.55		
Rent	120.00		
Administrative Expense of Surplus Commodities	116.19		
		$403.90	
Tiah's Cove Road:			
Transportation	$19.00		
Gas	1.60		
Supplies	3.47		
		$24.07	
Edgartown School:			
Gas	$9.55		
Paint	2.00		
		$11.55	
			$471.52
			$51,018.83

Schools and Libraries

SCHOOL DEPARTMENT

Salaries and Wages:	
Superintendent's Salary	$1,110.41
School Nurse	540.00
Physician	200.00

Teachers	19,515.27	
Janitors	1,416.56	
Attendance Officer	100.00	
Transportation	1,085.00	
		$23,967.24
Expenses:		
Telephone	$60.91	
Fuel	2,338.79	
Lights	379.36	
Water	125.20	
Text Books and Supplies	864.11	
Building Supplies and Repairs	1,487.92	
Clerical Services	245.23	
Inspections	20.00	
Graduation Supplies	13.28	
Transportation to Conferences	31.83	
Insurance	5.00	
Freight and Cartage	17.29	
Janitors' Supplies	139.16	
Advertising	.87	
Miscellaneous	93.09	
		$5,822.04
Vocational Department, Salaries		$1,620.00
		$31,409.28

LIBRARY DEPARTMENT

Librarians' Salaries		$365.00
Janitor's Salary		125.00
Expenses:		
Books and Periodicals	$273.26	
Fuel and Lights	207.43	
Janitor's Supplies	1.00	

Rent	300.00		
Repairs	4.45		
Postage	.10		
Office Supplies	22.77		
Blackout Materials	29.17		
		$838.18	
			$1,328.18

Recreation and Unclassified

PUBLIC PARKS

Labor		$1,520.00	
Expenses:			
Repairs	$175.63		
Water	139.34		
Supplies	17.65		
Gas	14.21		
Plants	628.20		
Mowing Parks	70.00		
Truck Hire	10.00		
Freight and Cartage	24.60		
		$1,079.63	
			$2,599.63

SIDEWALK REPAIRS AT WASHINGTON PARK

Labor		$112.00	
Kerosene		18.40	
			$130.40

TENNIS COURTS

Labor	$281.00	
Expenses:		
Water	19.00	
		$300.00

WIRE AND PAINTING TENNIS COURTS

Labor		$77.00	
Expenses:			
Paint	$8.15		
Clay	4.00		
Wire	5.21		
Order Book	.50		
Materials for Repairs	4.81		
		$22.67	
			$99.67

PETALUMA PARK—PAINTING AND CARPENTRY WORK

Contract	$97.00	
Labor	22.00	
		$119.00

CARE OF BEACHES

Labor	$222.86	
Towing Rafts and Moorings	28.00	
		$250.86

UNCLASSIFIED

Memorial Day	$65.02
Town Reports	301.86
Insurance	866.96
Mosquito Control	150.00

Lobster Hatchery		60.73
Amusement Fund: Baseball:		
Transportation	$620.95	
Balls and Bats	99.05	
		$720.00
Band		$48.00
Advertising:		
Advertising in Newspapers and Magazines	$870.79	
Booklets and Envelopes	354.00	
Cuts	12.35	
Lights	10.48	
Postage	34.44	
Express	3.44	
Clerical	36.50	
		$1,322.00
Repairs to Bath Houses:		
Labor	$38.50	
Repairs	140.85	
		$179.35
Rationing Board Expenses:		
Printing, Postage and Stationery	$27.50	
Office Supplies	81.02	
Transportation Expenses	61.03	
Signs	14.19	
Lights	9.10	
Telephone	28.34	
Advertisement	2.25	
Fuel	4.00	
Shelves	11.28	
Coal Box	25.12	
Stove Board	1.75	
Installing Stove and Mat	3.45	
		$269.03

COMMITTEE FOR CIVILIAN DEFENSE

Supplies	$290.85	
Radio Tubes	4.94	
Lights	47.65	
Telephone	63.56	
Fuel	81.05	
Transportation Expenses	88.10	
Freight and Express	29.45	
Siren	235.00	
Blackout Blinds	11.69	
Install and Repair Lights—Band Stand	6.00	
Operating Tables	19.42	
Lumber	10.59	
Clerical and Office Supplies	183.46	
Electricity—First Aid Post	11.56	
Labor	6.00	
Repairs	11.70	
Printing	48.50	
Pictures	43.50	
Police Badges	20.38	
Tickets	2.50	
Postage	3.79	
Overshoes	30.70	
Blankets	104.00	
Suits	63.50	
Canes and Arm Bands	31.89	
Advertising	1.50	
Light Battery	13.80	
Map Pins	1.50	
Trucking	4.00	
		$1,470.58
		$9,385.09

RESERVE FUND

Soldiers' Relief	$300.00	
Collector's Expenses	240.00	
Rationing Board Expenses	275.00	
Public Parks	300.00	
Patrolmen Salaries	252.00	
Baseball	20.00	
Moth Extermination	25.00	
Town Clerk's Expenses	75.00	
Police Expenses	125.00	
Snow Removal	168.00	
		$1,780.00

CEMETERY DEPARTMENT

Chairman's Salary		$75.00	
Expenses:			
Labor	$851.00		
Equipment	23.15		
Water	19.00		
Use of Car	8.00		
Materials	76.00		
Gas	9.08		
Repairs—Mower	9.85		
Cemetery Care	5.01		
		$1,001.09	
			$1,076.09

INTEREST

Temporary Loans	$109.00	
General Loans	1,560.00	
		$1,669.00

MATURING DEBT

Maturing Debt	$10,000.00	

Temporary Loans	60,000.00	
Emergency Finance Loan	1,889.99	
		$71,889.99

RESERVED FOR RETIREMENT OF DEBT
JUNIOR-SENIOR HIGH SCHOOL

Interest	$247.50

AGENCY

State Tax	$10,500.00	
County Tax	13,291.81	
State Parks and Reservations	110.38	
Dog Licenses	222.00	
		$24,124.19

TRUST FUNDS

Cemetery, Perpetual Care	$100.00

REFUNDS

Taxes 1940	$35.04	
Taxes 1941	93.42	
Taxes 1942	42.51	
M. V. Excise Tax 1941	56.08	
M. V. Excise Tax 1942	11.28	
Tax Titles—Held by Town	11.41	
Public Welfare, Accounts Receivable	8.67	
Estimated Receipts	7.49	
		$265.90

	$245,717.94
In Departmental Expenditures	1,780.00
	$243,937.94
Cash Balance December 31, 1942	25,200.88
	$269,138.82

SUMMARY OF APPROPRIATION ACCOUNTS — 1942

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
GENERAL GOVERNMENT:										
Moderator's Salary			$35.00			$35.00				
Selectmen's Salaries			1,200.00			1,200.00				
Selectmen's Expenses			800.00			792.17		$7.83		
Town Accountant's Salary			2,000.00			2,000.00				
Town Accountant's Expenses			100.00			99.50		.50		
Treasurer's Salary			850.00			850.00				
Treasurer's Expenses			275.00		*$20.00	278.87		16.13		
Tax Title Expenses		$1.36	500.00		*40.34	517.40				$24.30
Collector of Taxes, Salary			900.00			900.00				
Collector's Expenses			425.00	†$240.00		661.46		3.54		
Assessors' Salaries			900.00			900.00				
Assessors' Expenses			400.00			399.63		.37		
Town Clerk's Salary			270.00			270.00				
Town Clerk's Expenses			300.00	†75.00		374.95		.05		
Registrar of Voters' Salaries			300.00			300.00				
Elections and Registration			300.00			298.52		1.48		
Counsel Fees		105.85								105.85
Town Counsel, Salary			150.00			150.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1942 — Continued

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
Town Counsel, Expenses			25.00			2.50		22.50		
Town Building, Supplies and Repairs			100.00			83.44		16.56		
Rent of Hall			300.00			300.00				
PROTECTION OF PERSONS AND PROPERTY:										
Police Department:										
Chief of Police, Salary			1,825.00			1,825.00				
Night Patrolman, Salary			1,460.00			1,460.00				
Police Expenses			1,000.00	†125.00	*1.15	1,126.15				
Patrolmen's Salaries			1,500.00	†252.00		1,640.00		112.00		
Fire Department:										
Fire Chief's Salary			200.00			200.00				
Board of Engineers' Salaries			200.00			200.00				
Supt. of Fire Alarm, Salary			200.00			200.00				
Forest Fire Warden, Salary			50.00			50.00				
Firemen's Salaries			1,550.00			1,466.54		83.46		
Stewards' Salaries			375.00			375.00				
Contingent Expenses			2,000.00		*32.50	1,835.34		197.16		

SUMMARY OF APPROPRIATION ACCOUNTS — 1942 — Continued

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
Fire Lines			400.00			329.38		70.62		
Fighting Forest Fires			150.00					150.00		
Hydrant Rental			6,900.00			6,614.25		285.75		
Hydrant, Montgomery Square			85.00							85.00
New Hose and Tank			1,500.00			930.20				569.80
Sealer of Weights and Measures,										
Salary			150.00			150.00				
Expenses			100.00			100.00				
Moth Extermination			800.00	†25.00		823.05		1.95		
Tree Warden's Salary			25.00			25.00				
HEALTH AND SANITATION:										
Board of Health, Salaries			270.00			270.00				
Health Expenses			1,100.00			1,009.43		90.57		
Care of Dump and Sweeping Streets			1,924.00			1,912.00		12.00		
Collection of Offal			395.00							
			1,800.00			1,953.45		241.55		
Public Sanitaries, Salaries and Expenses			800.00			787.75		12.25		

SUMMARY OF APPROPRIATION ACCOUNTS — 1942 — Continued

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
Inspector of Milk, Salary			50.00			50.00				
Inspector of Milk, Expenses			25.00			25.00				
Inspector of Slaughtering, Salary			50.00			20.16		29.84		
Inspector of Slaughtering, Expenses			45.00			5.00		40.00		
Inspector of Animals, Salary			45.00			45.00				
Fish Warden, Salary			600.00			600.00				
Shellfish Expenses			100.00			100.00				
Shellfish Propogation		93.26	300.00							393.26
HIGHWAY:										
Superintendent of Streets, Salary			1,600.00			1,410.00		190.00		
Concrete Repairs			5,000.00		*1.30	3,327.22		1,674.08		
Dirt Roads			800.00			736.51		63.49		
Sidewalk Repairs			200.00			117.56		82.44		
Sealcoating New Streets			500.00					500.00		
Snow Removal			500.00	†168.00		657.44		10.56		
Highway Fund, Chapter 500, Acts of 1938		38.11								38.11
Bulkheads and Bridges			500.00			358.24		141.76		

SUMMARY OF APPROPRIATION ACCOUNTS — 1942 — Continued

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
Cleaning Catch Basins			100.00			96.03		3.97		
Repairs to Rafts			100.00			23.85		76.15		
Spur Jetties			2,500.00							2,500.00
Surveying East Chop Drive			50.00			48.50		1.50		
Street Lighting			7,500.00			7,396.49		103.51		
Harbor Master, Salary			75.00			75.00				
Harbor Master, Expenses			50.00			50.00				
PUBLIC WELFARE:										
Aid to Dependent Children, Federal Grant Administration		5.17			§4.54	9.48				.23
Aid to Dependent Children, Federal Grant Expenses		486.55			§1,350.46	1,404.84				432.17
Aid to Dependent Children			2,500.00		*‡12.00	2,455.14		56.86		
Dependent Persons			919.31		¶‡2,000.00					
			5,700.00		*‡10.00					
					§‡192.48	11,104.34	‡2,300.00			17.45
Old Age Assistance			15,000.00		x5,000.00	19,912.43				87.57
Old Age Assistance, Federal Grant, Expenses		26.29			§14,253.14					
					*99.88	14,175.63				203.68

SUMMARY OF APPROPRIATION ACCOUNTS — 1942 — Continued

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
Old Age Assistance, Federal Grant, Administration		47.12			§477.86	467.03				57.95
Soldiers' Relief			400.00	†300.00	x500.00	848.42				351.58
State and Military Aid			150.00		x100.00	170.00				80.00
W. P. A. Projects	2,966.10		500.00			2,771.52				694.58
SCHOOLS AND LIBRARIES:										
School Dept., Salaries and Expenses			32,660.00		§195.88					
					*381.93	31,409.28		1,828.53		
Library Dept., Salaries and Expenses			1,350.00			1,328.18		21.82		
RECREATION AND UNCLASSIFIED:										
Public Parks			2,500.00	†100.00		2,599.63		.37		
Sidewalk Repairs at Washington Park				†200.00		130.40		69.60		
Tennis Courts			300.00			300.00				
Wire and Painting Tennis Courts			100.00			99.67		.33		
Petaluma Park, Painting and Carpentry Work			150.00			119.00		31.00		
Care of Beaches			400.00			250.86		149.14		
Memorial Day			75.00			65.02		9.98		
Advertising			1,400.00			1,322.00		78.00		

SUMMARY OF APPROPRIATION ACCOUNTS — 1942 — Continued

	Balance Jan. 1, 1942 Dr.	Balance Jan. 1, 1942 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1942 Dr.	Balance Dec. 31, 1942 Cr.
Baseball			700.00	†20.00		720.00				
Band			480.00			480.00				
Repairs to Bath Houses			200.00			179.35		20.65		
Reserve Fund			2,000.00				1,780.00	220.00		
Mosquito Control			150.00			150.00				
Lobster Hatchery		66.00				60.73		5.27		
Insurance			866.96			866.96				
Town Reports			350.00			301.86		48.14		
Planning Board, Expenses		50.00								50.00
Investigating Steamship Rates		1,000.00								1,000.00
Rationing Board, Expenses				†275.00		269.03				5.97
Committee for Civilian Defense		105.52	2,000.00		1.82	1,470.58				636.76
CEMETERIES:										
Chairman, Salary			75.00			75.00				
Cemetery, Expenses			850.00		§71.74	1,001.09	a150.00	70.65		
INTEREST AND MATURING DEBT:										
Interest			1,807.50		*22.67	1,669.00		161.17		
Maturing Debt			10,000.00			10,000.00				
Reserve for Retirement of Debt, Junior-Senior High School		263.61				247.50				16.11
TOTALS	$5,254.94		$141,162.77	$1,780.00	$24,769.69	$159,271.95	$4,230.00	$7,015.08		$7,350.37

*Refund †Reserve Fund §Income ‡P. W. ¶T. T. Loans ‡W. P. A. Account xLoan aSale of Lots

TOWN OF OAK BLUFFS

Balance Sheet, December 31, 1942

GENERAL ACCOUNTS

Assets

Cash:		
General	$25,200.88	
Library	15.00	
		$25,215.88
Accounts Receivable:		
Taxes:		
Levy of 1939	$680.24	
Levy of 1940	10.74	
Levy of 1941	15,228.63	
Levy of 1942	27,600.32	
		43,519.93
Motor Vehicle Excise Taxes:		
Levy of 1941	$14.01	
Levy of 1942	129.03	
		143.04
Tax Titles	$31,188.89	
Tax Possessions	987.99	
		32,176.88
Departmental:		
Highway	$113.75	
Health	505.71	
Public Welfare	1,247.10	
Old Age Assistance	1,649.41	

State Aid	170.00	
Beach Rental	284.58	
		3,970.55

Overdrawn Accounts:

Overlay Deficits:		
Levy of 1923	$308.53	
Levy of 1937	456.52	
Levy of 1938	431.16	
Levy of 1939	437.48	
Levy of 1940	1,410.37	
Levy of 1941	1,036.44	
		4,080.50
Tax Title Redemption Reserved for the Payment of Debt		11.41
		$109,118.19

Liabilities and Reserves

Sale of Real Estate		$1,520.00
Tailings		33.92
Sale of Cemetery Lots		255.00
Deposit on Badges		13.00
Highway Fund—Chapter 500, Acts of 1938		38.11
Federal Grants:		
Aid to Dependent Children:		
Administration	$ .23	
Aid	432.17	
Old Age Assistance:		
Administration	57.95	
Aid	203.68	
		694.03

Unexpended Balances:		
Tax Title Expenses	$24.30	
Counsel Fees	105.85	
Hydrant, Montgomery Square	85.00	
New Hose and Tank	569.80	
Shellfish Propogation	393.26	
Spur Jetties	2,500.00	
Dependent Persons	17.45	
Old Age Assistance	87.57	
Soldiers' Relief	351.58	
State and Military Aid	80.00	
W. P. A. Projects	694.58	
Planning Board, Expenses	50.00	
Investigating Steamship Rates	1,000.00	
Rationing Board, Expenses	5.97	
Committee for Civilian Defense	636.76	
		6,602.12
Reserve for Retirement of Debt, Junior-Senior High School		16.11
Reserve Fund—Overlay Surplus		79.93
Reserve for Petty Cash Advance		15.00
Overlay Reserved for Abatement of Taxes:		
Levy of 1942		2,204.57
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax	$143.04	
Tax Title and Tax Possessions	32,176.88	
Departmental	3,970.55	
		36,290.47
Surplus Revenue		61,355.93
		$109,118.19

DEBT ACCOUNT

Net Funded or Fixed Debt		$58,710.01
Park Land Loan	$8,000.00	
Oak Bluffs Beach Loan	6,000.00	
Junior-Senior High School Loan	39,000.00	
Emergency Finance Loan	5,710.01	
	$58,710.01	$58,710.01

TRUST ACCOUNTS

Trust Funds, Cash and Securities			$23,027.55
Public Welfare Funds:			
Rebecca Clark Fund	$1,275.61		
Anna K. Barbey Fund	5,430.15		
Ichabod Norton Fund	947.17		
		$7,652.93	
Anna K. Barbey School Fund		10,715.09	
Cemetery Perpetual Care Fund		4,659.53	
		$23,027.55	$23,027.55

Report of State Audit

The Commonwealth of Massachusetts,
Department of Corporations and Taxation,
Division of Accounts,
State House, Boston.
December 18, 1942.

To the Board of Selectmen,
Mr. Joseph A. Sylvia, Chairman,
Oak Bluffs, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Oak Bluffs for the period from January 1 to November 13, 1942, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

HBD:CAH
Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Oak Bluffs for the period

from January 1 to November 13, 1942, the following report being submitted thereon:

The records of financial transactions of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined, checked and verified by comparison with the reports and records of the town accountant.

The books and accounts in the office of the accountant were examined and checked, the receipts as recorded were compared with the town treasurer's record of receipts and with the departmental records of payments to the treasurer, while the recorded payments were checked with the treasurer's record of disbursements and with the treasury warrants.

The ledger accounts were analyzed, the appropriations and transfers were checked with the town clerk's records of town meetings and with the records of the finance committee, and a balance sheet, showing the financial condition of the town on November 13, 1942, was prepared and is appended to this report.

As may be seen from the appended balance sheet, there is an overdraft of $2,905.10 in the old age assistance account as of November 13, 1942, in which connection attention is called to the provisions of Section 31, Chapter 44, General Laws.

The records of the town treasurer were examined and checked in detail. The recorded receipts were analyzed and checked to the accountant's books, with the departmental records of payments to the treasurer, and with the other sources from which money was paid into the

town treasury, while the disbursements were checked with the treasury warrants.

The cash balance on November 13, 1942, was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by actual count of the cash in the office.

The payments on account of debt and interest were verified by comparison with the cancelled securities on file and with the amounts falling due.

The savings bank books representing the investment of the trust funds in the custody of the town treasurer were examined and listed. The income was proved and the amount transferred to the town was verified.

The books and accounts of the collector of taxes were examined and checked in detail. The taxes outstanding at the time of the previous examination, and all subsequent commitments, were audited and proved to the warrants issued for their collection. The recorded receipts were checked with the payments to the treasurer and with the accountant's books, the abatements were checked with the assessors' records of abatements granted, and the outstanding taxes were listed.

The records of departmental accounts receivable were examined and checked. The reported payments to the treasurer were compared with the treasurer's cash book, the abatements were verified, and the outstanding accounts were listed.

The outstanding tax and departmental accounts were verified by mailing notices to a number of persons whose names appeared as owing money to the town, the replies

received thereto indicating that the accounts, as listed, are correct.

The records of licenses and permits issued by the selectmen, town clerk, and the milk inspector were examined and the payments to the State and the town treasurer were verified.

The surety bonds of the officials required by law to furnish them were examined and found to be in proper form.

The accounts of the sealer of weights and measures, and of the library, park, and cemetery departments, as well as of all other departments collecting money for the town or committing bills for collection, were examined, checked, and reconciled with the treasurer's and the accountant's books.

In addition to the balance sheet previously mentioned, there are appended to this report tables showing a reconciliation of the treasurer's and the collector's cash, summaries of the tax and departmental accounts, as well as tables showing the trust fund transactions.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

HBD:CAH

RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1942		$3,953.58
Receipts January 1 to November 13, 1942		229,210.12
		$233,163.70
Payments January 1 to November 13, 1942		$211,560.27
Balance November 13, 1942:		
Cash in office, verified	$113.22	
The Martha's Vineyard National Bank	21,490.21	
		21,603.43
		$233,163.70

THE MARTHA'S VINEYARD NATIONAL BANK

Balance November 13, 1942, per statement		$28,088.27
Balance November 13, 1942, per check book	$21,490.21	
Outstanding checks November 13, 1942	6,598.06	
		$28,088.27

RECONCILIATION OF COLLECTOR'S CASH

Cash balances November 13, 1942, per tables:	
Taxes 1940	$175.67
Taxes 1941	163.64
Taxes 1942	1,149.11
Motor vehicle excise taxes 1942	16.79

Costs on taxes		1.40	
			$1,506.61
Overpayments to treasurer, to be refunded, per tables:			
Motor vehicle excise taxes 1941	$10.00		
Interest on taxes	.68		
		$10.68	
Cash in office, November 13, 1942, verified		1,291.26	
Due from collector, November 13, 1942		204.67	
			$1,506.61

TAXES —1923

Abatements of tax titles reported as taxes 1923	$308.53
Abatements January 1 to November 13, 1942	$308.53

TAXES — 1936

Abatement of tax titles reported as taxes 1936	$60.78
Abatements January 1 to November 13, 1942	$60.78

TAXES — 1937

Abatement of tax titles reported as taxes 1937	$592.33	
Abatement reported in error	6.95	
		$599.28
Abatements January 1 to November 13, 1942		$599.28

TAXES — 1938

Abatement of tax titles reported as taxes 1938	$451.38
Abatements January 1 to November 13, 1942	$451.38

TAXES — 1939

Outstanding January 1, 1942	$1,735.92	
Abatement of tax titles reported as taxes 1939	128.49	
Abatement reported in error	.07	
		$1,864.48
Payments to treasurer January 1 to to November 13, 1942	$536.08	
Abatements January 1 to November 13, 1942	648.16	
Outstanding November 16, 1942, per list	680.24	
		$1,864.48

TAXES — 1940

Outstanding January 1, 1942		$14,927.34	
Payments and abatements:			
Refunded January 1 to November 13, 1942	$35.04		
Adjusted	6.44		
		41.48	
Added to tax titles and paid		50.11	
Abatement of tax titles reported as taxes 1940		190.69	
Costs on taxes reported as taxes 1940		1.05	
			$15,210.67
Payments to treasurer January 1 to November 13, 1942		$10,866.78	
Abatements January 1 to November 13, 1942		985.41	

Added to tax titles January 1 to November 13, 1942		1,977.49	
Taxes 1940 reported as:			
Taxes 1941	$39.10		
Interest on taxes	2.02		
		41.12	
Outstanding November 13, 1942, per list		1,164.20	
Cash balance November 13, 1942		175.67	
			$15,210.67

TAXES — 1941

Outstanding January 1, 1942		$32,309.99	
Payments and abatements:			
Refunded January 1 to November 13, 1942	$93.42		
Adjusted	2.00		
		95.42	
Abatement of tax titles reported as taxes 1941		207.89	
Abatement reported in excess		129.25	
Taxes 1940 reported as taxes 1941		39.10	
Taxes 1942 reported as taxes 1941		2,272.43	
Overpayments to collector:			
Adjusted	$ .71		
To be refunded	2.00		
		2.71	
			$35,056.79
Payments to treasurer January 1 to November 13, 1942		$16,201.53	

Abatements January 1 to November 13, 1942	1,021.67	
Added to tax titles January 1 to November 13, 1942	1,566.29	
Outstanding November 13, 1942, per list	16,103.66	
Cash balance November 13, 1942	163.64	
		$35,056.79

TAXES — 1942

Commitment January 1 to November 13, 1942, per warrants		$133,001.60	
Payment and abatement, refunded January 1 to November 13, 1942		40.16	
Overpayments to collector:			
Adjusted	$ .07		
To be refunded	2.00		
		2.07	
			$133,043.83
Payments to treasurer January 1 to November 13, 1942		$90,279.06	
Abatements January 1 to November 13, 1942		3,426.15	
Taxes 1942 reported as taxes 1941		2,272.43	
Added to tax titles January 1 to November 13, 1942		4,547.15	
Unlocated difference adjusted		.20	
Outstanding November 13, 1942, per list		31,369.73	
Cash balance November 13, 1942		1,149.11	
			$133,043.83

MOTOR VEHICLE EXCISE TAXES — 1939

Outstanding January 1, 1942		$2.27
Payment to treasurer January 1 to November 13, 1942	$2.00	
Outstanding November 13, 1942, per list	.27	
		$2.27

MOTOR VEHICLE EXCISE TAXES — 1940

Outstanding January 1, 1942	$ .05
Outstanding November 13, 1942, per list	$ .05

MOTOR VEHICLE EXCISE TAXES — 1941

Outstanding January 1, 1942	$65.28	
Payments and abatements, refunded January 1 to November 13, 1942	46.08	
Overpayment to treasurer, to be refunded	10.00	
		$121.36
Payments to treasurer January 1 to November 13, 1942	$83.81	
Abatements January 1 to November 13, 1942	9.54	
Outstanding November 13, 1942, per list	28.01	
		$121.36

MOTOR VEHICLE EXCISE TAXES — 1942

Commitment January 1 to November 13, 1942, per warrants	$2,377.10

Payments and abatements, refunded January 1 to November 13, 1942	11.28	
		$2,388.38
Payments to treasurer January 1 to November 13, 1942	$2,174.65	
Abatements January 1 to November 13, 1942	41.08	
Outstanding November 13, 1942, per list	155.86	
Cash balance November 13, 1942	16.79	
		$2,388.38

INTEREST ON TAXES

Cash balance January 1, 1942	$ .51	
Interest collections January 1 to November 13, 1942:		
Taxes:		
Levy of 1939	$ .44	
Levy of 1940	714.42	
Levy of 1941	356.66	
	1,071.52	
Motor vehicle excise taxes:		
Levy of 1941	.56	
Taxes 1940 reported as interest on taxes	2.02	
Overpayments to treasurer, to be refunded	.68	
		$1,075.29
Payments to treasurer January 1 to November 13, 1942		$1,075.29

COSTS ON TAXES

Cash balance January 1, 1942		$1.05	
Costs collections January 1 to November 13, 1942:			
Taxes:			
Levy of 1941	$1.75		
Levy of 1942	9.80		
		11.55	
Motor vehicle excise taxes:			
Levy of 1941	$ .70		
Levy of 1942	19.95		
		20.65	
			$33.25
Payments to treasurer January 1 to November 13, 1942		$30.80	
Costs on taxes reported as taxes 1940		1.05	
Cash balance November 13, 1942		1.40	
			$33.25

TAX TITLES

Balance January 1, 1942		$29,634.23
Added to tax titles January 1 to November 13, 1942:		
Levy of 1940	$1,977.49	
Levy of 1941	1,566.29	
Levy of 1942	4,547.15	
Interest and costs	434.47	
		8,525.40

Interest and costs on tax titles redeemed reported as tax titles		211.78	
Overpayment to treasurer to be refunded		11.41	
			$38,382.82
Payments to treasurer January 1 to November 13, 1942		$2,741.94	
Tax titles foreclosed January 1 to November 13, 1942		1,037.99	
Abatement of tax titles reported as:			
Taxes 1923	$308.53		
Taxes 1936	60.78		
Taxes 1937	592.33		
Taxes 1938	451.38		
Taxes 1939	128.49		
Taxes 1940	190.69		
Taxes 1941	207.89		
		1,940.09	
Added to tax titles and paid:			
Taxes 1940		50.11	
Tax titles written off		588.77	
Balance November 13, 1942, per ledger		32,023.92	
			$38,382.82

TAX POSSESSIONS

Tax titles foreclosed January 1 to November 13, 1942	$1,037.99
Balance November 13, 1942, per list	$1,037.99

SELECTMEN'S DEPARTMENT

LICENSES, PERMITS, ETC.

Cash balance January 1, 1942		$2.50
Licenses and permits issued, January 1 to November 13, 1942:		
Alcohol	$1.00	
Amusement	52.00	
Auctioneers'	4.00	
Baggage	5.00	
Entertainment	5.00	
Garage	3.50	
Innholders'	34.00	
Intelligence office	1.00	
Junk	35.00	
Liquor	1,050.00	
Lodging house	137.00	
Pool and bowling	16.00	
Recreational camp	.50	
Shellfish	266.00	
Sunday	50.00	
Taxi	36.00	
Transient vendors'	100.00	
Victuallers'	16.00	
		1,812.00
Miscellaneous receipts January 1 to November 13, 1942:		
Beach rentals	$1,201.00	
Sale of voting lists	1.25	
Pistol permits	1.50	
		1,203.75
		$3,018.25

Payments to treasurer January 1 to November 13, 1942	$2,962.25	
Cash on hand November 13, 1942, verified	56.00	
		$3,018.25

TOWN CLERK

Dog Licenses

Licenses issued January 1 to November 13, 1942:			
Males	65 @ $2.00	$130.00	
Spayed females	10 @ 2.00	20.00	
Females	13 @ 5.00	65.00	
			$215.00
Payments to treasurer January 1 to November 13, 1942		$192.60	
Fees retained January 1 to November 13, 1942		17.40	
Cash on hand November 13, 1942, verified		5.00	
			$215.00

Sporting Licenses

Cash balance January 1, 1942	$3.25	
Licenses issued January 1 to November 13, 1942	80.25	
		$83.50
Payments to Division of Fisheries and Game, January 1 to November 13, 1942	$74.50	
Fees retained January 1 to November 13, 1942	9.00	
		$83.50

SEALER OF WEIGHTS AND MEASURES

Fees January 1 to November 18, 1942	$27.98
Cash on hand November 18, 1942, verified	$27.98

HEALTH DEPARTMENT

Accounts Receivable

Outstanding January 1, 1942	$255.71	
Commitments January 1 to November 13, 1942	104.05	
Collections in excess of commitment	.30	
		$360.06
Payments to treasurer January 1 to November 13, 1942	$303.56	
Abatements January 1 to November 13, 1942	.50	
Outstanding November 13, 1942, per list	56.00	
		$360.06

Comfort Station

Receipts January 1 to November 13, 1942	$59.17
Payments to treasurer January 1 to November 13, 1942	$59.17

Milk Inspector

Licenses issued January 1 to November 13, 1942	$25.50
Payments to treasurer January 1 to November 13, 1942	$25.50

HIGHWAY DEPARTMENT

Accounts Receivable

Commitments January 1 to November 13, 1942		$15.32
Payments to treasurer January 1 to November 13, 1942		$15.32

PUBLIC WELFARE DEPARTMENT

Accounts Receivable

Outstanding January 1, 1942	$1,685.16	
Commitments January 1 to November 13, 1942	4,777.77	
Overpayment refunded January 1 to November 13, 1942	8.67	
		$6,471.60
Payments to treasurer January 1 to November 13, 1942	$3,082.23	
Abatements January 1 to November 13, 1942	801.93	
Outstanding November 13, 1942, per list	2,587.44	
		$6,471.60

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding January 1, 1942	$1,258.00	
Commitments January 1 to November 13, 1942	8,616.27	
Commitment reported in error	.02	
		$9,874.29

Payments to treasurer January 1 to November 13, 1942	$8,174.34	
Abatements January 1 to November 13, 1942	314.95	
Outstanding November 13, 1942, per list	1,385.00	
		$9,874.29

STATE AID

Accounts Receivable

Outstanding January 1, 1942	$140.00	
Commitments January 1 to November 13, 1942	150.00	
		$290.00
Outstanding November 13, 1942		$290.00

LIBRARY

Cash balance January 1, 1942	$23.14	
Fines January 1 to November 16, 1942	179.82	
		$202.96
Payments to treasurer January 1 to November 16, 1942	$183.79	
Petty cash disbursements January 1 to November 16, 1942	1.05	
Cash on hand November 16, 1942, verified	18.12*	
		$202.96

*Includes petty cash advance of $13.95.

PARK DEPARTMENT

Tennis Court Fees

Receipts January 1 to November 13, 1942	$57.50
Payments to treasurer January 1 to November 13, 1942	$57.50

BEACH RENTALS

Accounts Receivable

Outstanding January 1, 1942	$284.58
Outstanding November 13, 1942, per list	$284.58

CEMETERY DEPARTMENT

Sale of lots, January 1 to November 18, 1942	$30.00
Payments to treasurer January 1 to November 13, 1942	$30.00

REBECCA CLARK PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand at beginning of year 1942	$1,275.61	$1,275.61
On hand November 13. 1942	$1,275.61	$1,275.61

Receipts	Payments

January 1 to November 13, 1942

No transactions recorded.

ANNA K. BARBEY PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand at beginning of year 1942	$5,430.15	$5,430.15
On hand November 13, 1942	$5,430.15	$5,430.15

Receipts	Payments

January 1 to November 13, 1942

No transactions recorded.

ICHABOD NORTON PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand at beginning of year 1942	$947.17	$947.17
On hand November 13, 1942	$947.17	$947.17

Receipts	Payments

January 1 to November 13, 1942

No transactions recorded.

ANNA K. BARBEY SCHOOL FUND

	Savings Deposits	Total
On hand at beginning of year 1942	$10,715.09	$10,715.09
On hand November 13, 1942	$10,715.09	$10,715.09

Receipts	Payments

January 1 to November 13, 1942

No transactions recorded.

CEMETERY PERPETUAL CARE FUNDS

	Savings Deposits	Total
On hand at beginning of year 1942	$4,559.53	$4,559.53
On hand November 13, 1942	$4,659.53	$4,659.53

Receipts		Payments	
January 1 to November 13, 1942			
Bequest	$100.00	Added to savings deposits	$100.00
Income	5.01	Transferred to town	5.01
	$105.01		$105.01

TOWN OF OAK BLUFFS

Balance Sheet — November 13, 1942

GENERAL ACCOUNTS

ASSETS

Cash:		
General	$21,603.43	
Library	15.00	
		$21,618.43
Accounts Receivable:		
Taxes:		
Levy of 1939	$680.24	
Levy of 1940	1,339.87	
Levy of 1941	16,265.30	
Levy of 1942	32,516.84	
		50,802.25
Motor Vehicle Excise Taxes:		
Levy of 1939	$ .27	
Levy of 1940	.05	
Levy of 1941	18.01	
Levy of 1942	172.65	
		190.98

LIABILITIES AND RESERVES

State Tax and Assessments		$11,196.29
Sale of Real Estate Fund		1,520.00
Tailings		33.92
Sale of Cemetery Lots Fund		225.00
Proceeds of Dog Licenses—Due County		111.60
Deposits on Badges		13.00
Highway Fund—Chapter 500, Acts of 1938		38.11
Federal Grants:		
Aid to Dependent Children:		
Administration	$ .23	
Aid	733.43	
Old Age Assistance:		
Administration	18.46	
		752.12
Unexpended Balances		28,411.03
Reserved for Retirement of Debt:		
Junior-Senior High School Loan	$263.61	

Tax Titles	$32,012.51		Emergency Finance Loan	1,105.73	
Tax Possessions	1,037.99				1,369.34
		33,050.50	Reserve for Petty Cash Advance		15.00
Departmental:			Reserve Fund—Overlay Surplus		79.93
Health	$56.00				
Public Welfare	2,587.44		Overlay Reserved for Abatement of Taxes:		
Old Age Assistance	1,385.00		Levy of 1942		2,369.10
State Aid	290.00				
Beach Rental	284.58		Revenue Reserved Until Collected:		
			Motor Vehicle Excise Tax	$190.98	
		4,603.02	Tax Title and Tax Possession	33,050.50	
Overdrawn Account:			Departmental	4,603.02	
Old Age Assistance		2,905.10			37,844.50
Overlay Deficits:			Surplus Revenue		43,135.02
Levy of 1923	$308.53				
Levy of 1937	456.52				
Levy of 1938	431.16				
Levy of 1939	437.48				
Levy of 1940	403.03				
Levy of 1941	913.78				
		2,950.50			
Estimated Receipts to be Collected		10,993.18			
		$127.113.96			$127.113.96

DEBT ACCOUNTS

Net Funded or Fixed Debt	$55,600.00	Park Land Loan		$8,000.00
		Beach Loan		6,000.00
		Junior-Senior High School Loan		39,000.00
		Emergency Finance Loan		2,600.00
	$55,600.00			$55,600.00

TRUST ACCOUNTS

Trust Funds, Cash and Securities	$23,027.55	Public Welfare Funds:		
		Rebecca Clark Fund	$1,275.61	
		Anna K. Barbey Fund	5,430.15	
		Ichabod Norton Fund	947.17	
				$7,652.93
		Anna K. Barbey School Fund		10,715.09
		Cemetery Perpetual Care Funds		4,659.53
	$23,027.55			$23,027.55

Town Clerk's Report

Return of Births, Deaths and Marriages Recorded During 1942

BIRTHS

Date	Name of Child	Sex	Name of Parents
January:			
2	Stuart Leo Santos	M	Elmer A. and Rosamund
3	John Wendall Clough	M	Wendall B. and Marjorie
9	Owen James Rabbitt, Jr.	M	Owen J. and Clara
14	Laurence DeBettencourt	M	Anthony K. and Helen
16	Eileen Mayhew	F	Benjamin C. and Eileen S.
16	Leah Perlstein	F	Harry and Irene R.
21	Margaret Harriet Norton	F	Winthrop and Mildred
23	Richard Clarence Hayden, Jr.	M	Richard C. and Norma L.
23	Georgianna White	F	George and Josephine
24	Sandra Ann Brown	F	William B. and Clara
26	Gloria Jean Brothers	F	Charles LeMonte T. and Mary E.
31	David Robert Madeiras	M	Roland J. and Caroline
February:			
7	Wallace Sheldon Pinkham, Jr.	M	Wallace S. and Esther P.
20	Cedric Belaine	M	Maurice S. and Myrtle E.
23	Judith Ann Ferreira	F	Richard D. and Alice M.
March:			
5	Joyce Ann Kszystyniak	F	Walter E. and Barbara E.
9	Allen Bradbury Flanders	M	Leslie M. and Florence
15	Dexter Paul Mello	M	Alfred and Edith L.
23	William Joseph Dias	M	William J. and Mary D.
26	Arenda Randolph	F	John H. and Mildred Lawson H.
29	Marie Eleanor Olszewski	F	John P. and Eleanor
29	John Hiram Lima	M	Manuel and Priscilla
April:			
4	Mary Ellen Roderiques	F	Everett A. and Genevieve M.
8	Joyce Duarte	F	Victor J. and Martha G.
15	Antone Alves Bettencourt, Jr.	M	Antone A. and Adeline

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
May:			
2	Brenda Ann Macdonald	F	Gilbert and Virginia M.
4	Patricia Anne Rourke	F	John C. and Anne
8	Donna Clara Rogers	F	Vasco G. and Clarice
8	Anne Grey Donnelly	F	John W. and Lillian
9	Robert Frank Lopes	M	Frank S. and Lillian R.
10	Frank Reginald Goodwin	M	Louis Kenton and Carmen
13	Mary Dorsly Tobin	F	Wallace E. and Elizabeth
13	Hallett Lovell Tobin	M	Wallace E. and Elizabeth
15	Carolyn Ann Pereira	F	John R. and Evelyn
19	Ruth Ann Duarte	F	Anthony E. and Margaret E.
'31	Veronica Anne Kelly	F	Sylvester J. and Annie J.
June:			
2	Patricia Maud Heath	F	James L. and Mary A.
9	Kenneth Allen Rose	M	Manuel and Alberta R.
12	Graham Lair Willoughby	M	Irving and Dorothy
14	William Melvin Haynes	M	William M. and Hortense
16	Lawrence Mayhew Flanders	M	Robert N. and Mildred L.
16	Jacklyn Teresa Borges	F	Joseph C. and Florence G.
26	Mary Elizabeth Downs	F	Charles E. and Margaret
29	Flora Lee Searle	F	Leland P. and Emma A.
July:			
2	Robert Enos	M	John J. and Matilda
6	Phillip Dominic Fullin	M	Raymond L. and Alice E.
7	Freeman Austin Willoughby, II	M	Freeman A. and Rita
17	Stillborn	F	
August:			
6	Laurence David Joseph Oliver	M	Jesse J. and Pearl O.
15	Laurance Thomas	M	Manuel and Dorothy
18	Marie Elizabeth Fischer	F	Albert O. and Rene
24	Barriault	M	Wilfred A. and Zilla M.
31	Wayne Joseph Lewis	M	Manuel D. and Hilda L.
September:			
1	Dianne Prisantel	F	Daniel and Evelyn
11	Linda Ann Maury	F	Chauncy R. and Gerda V.
14	Dianne Persis Vose	F	Donald W. and Drucille
18	Roy Gareth Meekins	M	Alton W. and Thelma H.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
19	Barbara Ann Vincent	F	Chester G. and Hannah A.
25	Robert Carleton Luce	M	Clyde M. and Agnes L.
27	Elizabeth Kay Sullivan	F	John J. and Catherine M.
29	David Carey Marchant	M	Robert A. and Ethel L.
30	Henry Raymond Fauteux	M	Raymond and Elinor S.
October:			
3	Warren Joseph Combra	M	Joseph P. and Ruth
4	Frederick Lindsey Legg	M	John L. and Ida G.
9	Carl Francis Lopes	M	Frank L. and Mary R.
10	Linda Ann Fisher	F	Meredith S. and Ruth
15	Donald Edmund Willoughby	M	Emory A. and Marjorie
15	Helen Duarte	F	Manuel S. and Emelia
16	James Nelson Lewis	M	Joseph C. and Eva
16	Carol Susan Silva	F	Albert T. and Drusilla F.
22	Susan Mann Spalding	F	Philip W. and Mildred L.
30	Rosemary Beaucaire	F	Edmund O. and Beatrice
November:			
1	Edward Mills Goodwin, 3rd	M	Edward M. and Elizabeth B.
3	Nancy Lee Paiva	F	Manuel A. and Evelyn M.
9	Kathleen Lane	F	George F. and Evangeline L.
14	Marjorie Convery	F	Leo J. and Irene L.
14	Thomas Elliot Norton	M	Benjamin E. and Evelyn D.
28	Dianne Lucille Sylvia	F	Manuel C. and Fannie E.
December:			
2	Sharon O'Neil	F	John and Margaret
2	Sandra Joanne Gonsalves	F	Merome and Maud E.
9	Mairn Janetta Macafee	F	Colin D. and Hazel E.
13	Katherine Ann Silva	F	Albert R. and Mary A.
19	Rubinacci	F	Joseph and Celia
19	Kathleen Ingrid Brown	F	Harry E. and Ingrid
23	Barbara Ann Francis	F	Alfred J. and Adele F.
31	Fay Elizabeth Landers	F	Edwin I. and Olive

DEATHS

Date	Name	Age	Residence
1941			
September:			
29	Mannie Metell Rogers	53	Oak Bluffs, Mass.
December:			
4	Philip Andrews	20	Oak Bluffs, Mass.
1942			
January:			
3	Herbert Smith Currier	65	Edgartown, Mass.
5	Mary Mineros	76	Oak Bluffs, Mass.
7	Clemente J. Amaral	74	Oak Bluffs, Mass.
7	Frederick Smith	73	Oak Bluffs, Mass.
9	Doris Lee Blankenship	47	Oak Bluffs, Mass.
10	Roy A. Bunker	63	Oak Bluffs, Mass.
17	Maqueline Real (Maderios)	85	Oak Bluffs, Mass.
26	Myron Merion Martin	62	Oak Bluffs, Mass.
February:			
11	Frank E. Chandler	73	Edgartown, Mass.
15	Frank R. Alwardt	49	Oak Bluffs, Mass.
16	Avis Gertrude Smalley (James)	79	Gay Head, Mass.
22	John M. Rose	73	Oak Bluffs, Mass.
26	Dana W. Baxter	66	Tisbury, Mass.
March:			
3	Oscar Edward Denniston	66	Oak Bluffs, Mass.
8	August G. Nuppenau	81	Oak Bluffs, Mass.
18	Edith C. (Fisher) Forman	75	Edgartown, Mass.
22	Telveda P. Veira (Sylvia)	65	Oak Bluffs, Mass.
25	Lizzie M. Ripley	75	Edgartown, Mass.
April:			
5	Julia (Cabral) Campos	69	Oak Bluffs, Mass.
May:			
23	Emanuel Romero	70	Oak Bluffs, Mass.
25	James Hampson	50	Oak Bluffs, Mass.
27	Milton Alexander Harrington	58	Tisbury, Mass.

DEATHS—Continued

Date	Name	Age	Residence
June:			
4	Manuel Silvia Brown	66	Oak Bluffs, Mass.
9	Sarah Wadman Cleveland	83	Tisbury, Mass.
21	George William Rolfe	76	Oak Bluffs, Mass.
July:			
3	Robert Enos	14 hrs. 45 min.	Oak Bluffs, Mass.
6	Florence M. Keogh	68	New York, N. Y.
7	Annie L. Clark (Look)	85	Tisbury, Mass.
15	Alice Maud Hayden	68	Oak Bluffs, Mass.
16	Thomas F. Toole	69	Oak Bluffs, Mass.
17	Stillborn		
28	Peyton Hundley	70	Oak Bluffs, Mass.
30	Lucy F. Cooper	86	Tisbury, Mass.
August:			
8	Mary Blankenship (Day)	74	Oak Bluffs, Mass.
9	Ida Pease (Stuart)	74	Edgartown, Mass.
21	Hanna Olin (Nilson)	78	Oak Bluffs, Mass.
27	Allan L. Luce	75	Tisbury, Mass.
29	Luella Rocker	77	Oak Bluffs, Mass.
September:			
6	Rebecca W. Talcott	71	Warwick, N. Y.
7	Eleanor Hunter Taber	57	New Bedford, Mass.
11	Henry Ervin Whitney	82	Oak Bluffs, Mass.
17	John F. Hoft	67	West Tisbury, Mass.
October:			
2	Roland Raymond Authier	1	Tisbury, Mass.
3	Vernon L. Hutchinson	38	Tisbury, Mass.
16	Edward E. Silvey	76	Oak Bluffs, Mass.
16	Lyman Burgess Luce	58	Tisbury, Mass.
24	Raymond B. Madison	85	Oak Bluffs, Mass.
December:			
8	Michael J. Keegan	84	Oak Bluffs, Mass.
8	Lue Simmons	65	Tisbury, Mass.
15	Ellen Frances Morrow	70	Oak Bluffs, Mass.
20	Emma Owens	About 90	Oak Bluffs, Mass.
30	William Souweine	58	Oak Bluffs, Mass.

MARRIAGES

Date	Names	Residence
January:		
6	Leroy Kilton Bosworth	W. Tisbury, Mass.
	Delia Lemay	Oak Bluffs, Mass.
April:		
5	Gordon Wayne Bassett	Stoughton, Mass.
	Rosalie Crimmins Silva	Edgartown, Mass.
18	Adelburt Eugene Thurber	Oak Bluffs, Mass.
	Leona Ethel Smith	Tisbury, Mass.
May:		
2	George Henry Madeiros	Edgartown, Mass.
	Elna Nelson	Oak Bluffs, Mass.
June:		
2	Edwin Irvin Landers	Oak Bluffs, Mass.
	Olive Oliver	Oak Bluffs, Mass.
August:		
8	Henry Sherman Zimmerman	Fall River, Mass.
	Elizabeth Frances Lewis	Oak Bluffs, Mass.
27	Raymond Anthony Silvia	Oak Bluffs, Mass.
	Alberta Mabel Rae	Oak Bluffs, Mass.
September:		
5	Walter Francis Gavin	Oak Bluffs, Mass.
	Dorothy Mae (Rogers) Neff	Oak Bluffs, Mass.
7	George Richard Pacheco	Oak Bluffs, Mass.
	Beatrice Lucia Borges	Tisbury, Mass.
12	Albert Edward Holmes	Oak Bluffs, Mass.
	Dorothy Mae (Vincent) Norton	Oak Bluffs, Mass.
19	Walter Pierce Cotting	Medford, Mass.
	Marjorie Luella Rice	Somerville, Mass.

MARRIAGES—Continued

Date	Names	Residence
24	Eugene P. Bell	E. Providence, R. I.
	Alice E. Musson	E. Providence, R. I.
October:		
9	George P. Medeiros	Oak Bluffs, Mass.
	Edith L. Bearse	Oak Bluffs, Mass.
17	Domingo P. Canha	Tisbury, Mass.
	Eleanor Louise Searle	Edgartown, Mass.
21	John Warren Riley	NewBedford,Mass.
	Dorothy Mae Sylvia	Oak Bluffs, Mass.
November:		
11	Joseph Zina	Ludlow, Mass.
	Guilhermina Helana Malaquias	Oak Bluffs, Mass.
20	Richard William Blankenship	Oak Bluffs, Mass.
	Elizabeth Tilton Fisher	Oak Bluffs, Mass.
25	Edward C. Dickey	Oak Bluffs, Mass.
	Madeline (Kenney) Baxter	Oak Bluffs, Mass.
26	Antone Henry Rezendes	Fall River, Mass.
	Gertrude Victoria Amaral	Oak Bluffs, Mass.
December:		
5	John Costa Barboza	Oak Bluffs, Mass.
	Mary Marie Tarvis	Oak Bluffs, Mass.

SUMMARY OF RETURNS

The following are statistics of Births, Marriages and Deaths recorded during the year 1942.

Births:		
Males—Residents	10	
Non-residents	28	
Females—Residents	14	
Non-residents	34	
		86
Marriages		20
Deaths:		
Residents	21	
Non-residents	33	
		54

DOG LICENSE ACCOUNT

67 Males @ $2.00	$134.00	
15 Females @ $5.00	75.00	
10 Spayed Females @ $2.00	20.00	
		$229.00
Payments to Treasurer	$210.60	
92 Clerk's Fees	18.40	
		$229.00

ANNA L. OLIVER,
Town Clerk.

Report of Library Trustees

The Library Trustees submit the report of the Librarian, showing circulation in each department of the Public Library, and wish to thank all who have in any way, contributed to the library either by gifts or loans.

We also wish to thank the Librarian for her interest and co-operation both with the trustees and the public.

HARRY C. DORR,
WALTER C. RIPLEY,
DOROTHY BUNKER,
Board of Trustees.

Librarian's Report

To the Library Trustees:

The Librarian wishes to submit the following report for the year 1942:

Total circulation of books and magazines	7,079
Fiction	4,010
Non-fiction	555
Juvenile fiction	890
Juvenile non-fiction	48
Rentals	1,113
Magazines	463

215 Cards purchased by summer visitors
27 Books received as gifts
126 New books purchased
21 Magazines subscribed to for the year

Respectfully submitted,

DOROTHY BUNKER,
Librarian.

REPORT OF THE CHIEF OF POLICE

January 21, 1943

To the Honorable Board of Selectmen
Joseph A. Sylvia, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

I herewith submit my annual report for the Oak Bluffs Police Department for the year ending December 31, 1942.

Persons arrested for:

Assault and Battery	1
Drunk	11
Adultery	1
Destruction of property	1
Deserter U. S. Army	3
Lewd Person	2
Lewd and Lacivious	4
Breaking and entering in daytime	5
Larceny less than $100.00	1
Run away	2
Violation of probation	1

Motor Vehicle Violations:

Notice of transfers on intended sales of motor vehicles	153
Driving under the influence	3
Driving so as to endanger	4
Leaving the scene of accident	3
Driving without a license	5

Driving after license was suspended		1
Operating a motor vehicle after suspension of registration		1
Violation of traffic regulation		1

DAILY REPORT

Property damage by motor vehicle		4
Motor vehicle accidents	(minor)	10
Persons injured by motor vehicle accidents	(minor)	1
Bicyclists injured by motor vehicle	(minor)	1
Bicycle riders stopped riding on Circuit Ave., one way		633
Bicycles reported stolen		11
Bicycles recovered		10
Dogs reported lost		19
Dogs recovered		18
Dogs run over		5
Persons bitten by dogs		4
Dogs disposed of		5
Goat lost and recovered		1
Calls received at headquarters by telephone		1,848
Complaints received		437
Investigations		543
Persons Assisted		710
Persons Questioned		205
Other departments assisted		336
Fires extinguished by police		5
Fire alarm pulled in by police		2
Fire Department had use of Police Headquarters when system was out of order		
Cars reported stolen		10
Cars recovered		10
Property recovered and turned over to rightful owners, value		$5,782.96
Doors found open from inspections and by patrolmen		35

Windows found unlocked or open	36
Windows found broken	12
Cottages closed in July and inspected	357
Doors open	9
Windows	1
First Aid given	11
Persons spoken to for bathing suit violations	106
Street lights reported out	35
Lights put out during blackout (entrance made)	6
Persons reported missing	7
Persons found	7
Persons rescued from boat	4
Persons released without prosecution	11
Persons finger printed for Armed Forces and Civilian Defense	63
Body found	1
Doctors called by telephone	14
Emergencies	4
Mails carried	2
Police passes were issued to civilian defense workers	
Summons served	14
Warrants served	2
Commitments:	
Sherborn	1
Lyman	1
Taunton State Hospital	3

The Police with other Departments, checked all persons coming on and leaving the Island, August 21, 22, 23.

The Civilian Defense Unit, State Guard, Coast Guard, State Police, Army and Navy Personnel, State and Federal Agents cooperated to the fullest extent to bring a speedy victory to the United Nations.

Respectfully submitted,
AUGUSTUS F. AMARAL,
Chief of Police

REPORT OF SHELLFISH WARDEN

To the Honorable Board of Selectmen
Joseph A. Sylvia, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

The following is a brief report of the shellfish department for the year ending December 31, 1942.

The approximate number of bushels of scallops and other shellfish taken from the waters of the Town of Oak Bluffs by commercial fishermen is as follows:
Sengekontacket Pond:

October 19, 1942 to November 3, 1942

Scallops	888 bushels
Quahaugs	4,000 bushels

Lagoon Pond:

November 3, 1942 to December 31, 1942

Scallops	5,838 bushels

The price of scallops held at $4.50 to $5.00 a gallon.

One of the shellfish regulations was that all starfish was to be disposed of above high water mark. The scallopers brought in one hundred bushels of starfish.

Respectfully submitted,

FRED J. PETERS,
Shellfish Warden

Report of Finance Committee

GENERAL GOVERNMENT

Moderator's Salary		$35.00
Selectmen's Salaries	$1,200.00	
Expenses	1,000.00	
		2,200.00
Accountant's Salary	$2,000.00	
Expenses	100.00	
		2,100.00
Treasurer's Salary	$850.00	
Expenses	275.00	
Determining Tax Titles	800.00	
		1,925.00
Collector of Taxes, Salary	$900.00	
Expenses	700.00	
		1,600.00
Assessors' Salaries	$900.00	
Expenses	425.00	
		1,325.00
Town Counsel, Salary	$150.00	
Expenses	25.00	
		175.00
Town Clerk's Salary	$270.00	
Expenses	400.00	
		670.00

365
365
730.

Board of Registrars, Salaries	$300.00 ✓	
Elections and Registrations	200.00 ✓	
		500.00
Town Building:		
Incidental Supplies and Repairs	$100.00 ✓	
Rent of Hall, Town Meeting Purposes	300.00 ✓	
		400.00
		$10,930.00

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

$2,190.00
$1,825.00

Chief of Police, Salary	$1,825.00
Night Patrolman's Salary	1,460.00
24-18 Patrolmen's Salaries	~~1,500.00~~ 1000
Police Expenses	1,000.00
	$5,785.00

FIRE DEPARTMENT

Chief of Fire, Salary	$200.00 ✓
Engineers' Salaries	200.00 ✓
Supt. of Fire Alarm, Salary	200.00 ✓
Forest Fire Warden's Salary	50.00 ✓
Firemen's Salaries	1,550.00 ✓
Stewards' Salaries	375.00 ✓
Fighting Forest Fires	150.00 ✓
Contingent Expenses	2,000.00 ✓
Hydrant Rental	6,900.00 ✓

Fire Lines	200.00	
New Hose and Tank	535.00	
		12,360.00

SEALER OF WEIGHTS AND MEASURES

Salary	$150.00	
Expenses	100.00	
		$250.00

FORESTRY DEPARTMENT

Moth Extermination and Poison Ivy Eradication	$800.00		
Trimming Trees, Expenses	100.00		
Tree Warden's Salary	25.00		
		$925.00	
			$19,320.00

HEALTH AND SANITATION

Board of Health, Salaries	$270.00
Health Expenses	1,100.00
Collection of Offal	2,200.00
Care of Dump and Sweeping Streets	1,924.00
Public Sanitaries, Salaries and Expenses	~~900.00~~ 1200
Inspector of Slaughtering, Salary	50.00
Expenses	45.00
Inspector of Animals, Salary	45.00
Inspector of Milk, Salary	50.00
Expenses	25.00

Protection of Shellfish Industry:			
Fish Warden, Salary	$600.00		
Expenses	100.00		
Establishing Markers at Lagoon Pond	100.00		
Transplanting of Shellfish and Eradication of Starfish	100.00		
		900.00	
			$7,509.00

HIGHWAY

Superintendent of Streets, Salary		$1,600.00	
Concrete Roads		5,000.00	
Dirt Roads		800.00	
Sidewalk Repairs		200.00	
Bulkheads and Bridges		500.00	
Cleaning Catch Basins		100.00	
Snow Removal		500.00	
Repairs to Rafts		100.00	
Street Lighting		7,500.00	
Harbor Master, Salary	$75.00		
Expenses	50.00		
		125.00	
			$16,425.00

PUBLIC WELFARE DEPARTMENT

Aid to Dependent Children	$2,500.00
Dependent Persons	10,000.00
Old Age Assistance	20,000.00
State and Military Aid	200.00

Soldiers' Relief	800.00	
		$33,500.00

SCHOOL DEPARTMENT

School Department, Salaries and Expenses	$31,860.00	
Library, Salaries and Expenses	1,350.00	
		$33,210.00

RECREATION AND UNCLASSIFIED

Park Department:

Public Parks, including Washington and Waban Parks	$2,500.00	
Band Stand Flooring and Repairs	100.00	
North Bluff—General Overhauling	500.00	
		$3,100.00

Unclassified:

Care of Beaches	$400.00
Memorial Day	75.00
Advertising	1,400.00
Repairs to Bath Houses	500.00
Reserve Fund	500.00
Mosquito Control	150.00
Insurance	979.54
Town Reports	350.00
Rationing Board, Expenses	500.00

Committee for Civilian Defense	1,000.00		
		5,854.54	
			$8,954.54

CEMETERY DEPARTMENT

Chairman of Board, Salary	$75.00	
Cemetery, Expenses	700.00	
		$775.00

MATURING DEBT

Maturing Debt	$10,000.00	
Interest	1,597.50	
		$11,597.50
		$142,221.04

The following amounts were requested but committee does not recommend:

Baseball	$750.00
Band	$480.00
Ragweed Extermination	$100.00

The Committee recommends that $150.00 be transferred from the account, Sale of Lots, to Cemetery Expenses.

The Committee also recommends that subject to the approval of the Board of Selectmen and Board of Fire Engineers that the office of the Chief of Police be at the Steamer House where heat, light, and rent will be supplied in conjunction with the Fire Department.

Respectfully submitted,
ALPHA F. LEONARD,
Chairman.

Warrant
for the Annual Town Meeting, 1943

COMMONWEALTH OF MASSACHUSETTS
Dukes County, ss.

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs, who are qualified to vote in town affairs and elections to assemble at the Sacred Heart Parish Hall, Wamsutta Avenue in said Oak Bluffs on Tuesday, February 9, 1943, at nine o'clock in the forenoon, then and there to act upon the following articles:

ARTICLE 1. To elect the following officers on the official ballot:

A Moderator, for one year.

A Selectman and Member of the Board of Public Welfare, for three years.

A Town Clerk, for one year.

A Town Treasurer, for one year.

A Collector of Taxes, for one year.

A Member of the School Committee, for three years.

A Park Commissioner, for three years.

A Member of the Planning Board, for five years.

Two (2) Constables, for one year.

A Tree Warden, for one year.

Five (5) Members of the Finance Committee, for three years.

The polls for the reception of votes for the aforesaid officers will be open at ten o'clock in the forenoon on Wednesday, February 10, 1943, and shall close at seven o'clock in the evening.

ARTICLE 2. To choose all other necessary town officers.

ARTICLE 3. To hear the reports of the Selectmen and other Boards and Committees.

ARTICLE 4. To see what sums of money the town will vote to raise and appropriate for the payment of town debt and necessary expenses of the several departments for the current year and to act upon the recommendations of the finance committee.

ARTICLE 5. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1943, and to issue a note or notes therefore payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 6. To see if the town will vote to authorize the Assessors to remit all taxes as cannot in their judgment be collected.

ARTICLE 7. To see if the town will vote to authorize the Collector to use all means of collecting taxes that a Town Treasurer, when appointed Collector, may use.

ARTICLE 8. To see if the town will vote to pay firemen for the ensuing year.

ARTICLE 9. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money on or after January 1, 1944 in anticipation of the revenue of the financial year beginning January 1, 1944, and to issue a note or notes therefore payable within one year, any debt incurred under this vote to be paid from revenue of the financial year beginning January 1, 1944.

ARTICLE 10. To see if the town will vote to raise and appropriate the sum of $150.00 for the purpose of maintaining, during the ensuing year, mosquito control works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931. (Recommended by the Finance Committee.)

ARTICLE 11. To see if the town will vote to raise and appropriate the sum of $150.00, and said sum to be transferred from Sale of Cemetery Lots Fund to Cemetery Expenses, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 12. To see if the town will vote to rescind the vote taken at the annual town meeting held on February 11, 1930: "That places of business be charged for their rubbish collection", or take any other action relative thereto.

ARTICLE 13. To see if the town will vote to accept Chapter 710, of the Acts of 1941, which relates to the Registration and Operation of certain Bicycles, or take any other action relative thereto.

ARTICLE 14. To see if the town will vote to authorize the Selectmen to renew a lease between the Town of Oak Bluffs and the East Chop Beach Club for a certain strip of beach land situated between the north jetty at the entrance to Lake Anthony and the property of the East Chop Beach Club used for bathing purposes, said lease to run for a period of five years, or take any other action relative thereto.

ARTICLE 15. To see if the town will vote to raise and appropriate a sum of money to hardsurface Saco Avenue from Atlantic Avenue to Hudson Avenue, Vineyard Highlands, or take any other action relative thereto. (Not recommended by the Finance Committee.) (By petition.)

ARTICLE 16. To see if the town will vote to accept that part of Franklin Street Extension which extends from Franklin Street to Vineyard Avenue, as laid out by the Selectmen, or take any other action relative thereto. (By petition.)

ARTICLE 17. To see if the town will vote to authorize the School Department to sell to the Federal Government two typewriters, or take any other action relative thereto.

ARTICLE 18. To see if the town will vote to raise and appropriate the sum of $266.04 to be paid the Cottage City Water Company for excess water used at the Comfort Station, or take any other action relative thereto.

ARTICLE 19. To see if the town will vote to authorize the Board of Selectmen to re-layout Barnes Road and the extension thereto now extending to and connecting with the Edgartown-Tisbury highway, or take any other action relative thereto.

ARTICLE 20. To see if the town will vote to instruct the Board of Selectmen to petition the Commonwealth of Massachusetts; through the Department of Public Works to layout a way connecting with Barnes Road in the Town of Oak Bluffs through the State Forestor State Reservation and along the line of the Naval Air Base on said State Forest or State Reservation to a point on and connecting with the Edgartown-West Tisbury Road, or take any other action relative thereto.

ARTICLE 21. To see if the town will raise and appropriate a sum of money for the purpose of re-locating Barnes Road and the extension thereto, and to improve such way to the extent deemed necessary for safe travel thereon, or take any other action relative thereto.

Hereof fail not and give public notice by causing this notice to be posted in two or more places in the Town at least seven days before the time of said meeting. And make due return of this warrant with your doings thereon to the Town Clerk at the time and place specified.

Given under our hands this twenty-second day of January, 1943.

JOSEPH A. SYLVIA
CHESTER L. GLENN
ANTONE P. MEDERIOS
Board of Selectmen,
Town of Oak Bluffs.

Pursuant to the foregoing instructions I hereby notify and warn the inhabitants of the Town of Oak Bluffs, qualified to vote as expressed in this warrant to meet at the time and place specified.

Attest: MANUEL A. CATON,
Constable

ANNUAL REPORTS

of the

SUPERINTENDENT OF SCHOOLS

of

OAK BLUFFS

For Year Ending December 31, 1942

1942

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Oak Bluffs:

It gives me great pleasure to submit this, my seventh annual report of the Oak Bluffs School.

Personnel

During the past year we have had several changes in our teaching force.

Mrs. Mary Lynch Fisher served as substitute in the Special Class until the close of school in June.

Willard Durgin was given a leave of absence in March to enter the armed forces.

Ruth Yerrall resigned to go to the Rockland High School.

New teachers in September were:

Barbara Burns, teacher of the Social Studies. Miss Burns was graduated from Tuft's College and had some experience as a substitute teacher.

Bertha Antes, a graduate of Boston University, was elected a military substitute for Mr. Durgin's classes.

Mary J. Cashman became teacher of the special class. She is a graduate of the Salem Teachers' College and has had special training for this work.

The position of teacher of physical education and director of the boys' club was abolished for the duration of the war as no qualified candidates were available.

The War and the School

The war has not only affected the teaching force but also the student body. Of the six boys who graduated from the school last June, one, Raymond Silva, is with the United States Army; one is employed by the government, two are employed in war industries. Of the eleven girls who graduated, Elizabeth Hoyle is employed by the Federal Bureau of Investigation, Germaine Gantnier is at an Army Air Base and four other members of the class are employed in plants producing materials of war.

The impact of the war is also affecting the school curriculum and methods of teaching. The Federal Office of Education and the War and Navy Departments have requested certain changes that have been made. Physical Education is receiving renewed emphasis and added periods. All Senior and Junior boys have had physics and mathematics. Our high school mathematics has been geared to the war effort. Efforts to make all children air-minded, to develop an understanding and knowledge of South America, Russia, China and others of the Allied Nations are being made.

The English is being taught with the aim for precision in speech and definiteness in understanding. The social studies stress factors that will lead to patriotism and better understanding of the economic factors of every day life at home and abroad.

Health Education has received considerable attention in recent years but in this field we are redoubling our efforts. All Junior and Senior girls are now required to take the standard Red Cross course in home nursing, and all Junior and Senior boys and girls are required to take the standard Red Cross first aid course. Our school is too small to inaugurate the so called Victory Corps. Dr.

Studebaker, Federal Commissioner of Education, states that the same results may be achieved, however, by following a program such as is outlined above. It is the program suggested to us as an aid to the war effort, for better understanding and for service to the individual.

The war has also had a marked effect upon the school budget. Prices of supplies, fuel, and equipment have advanced materially. Increased cost of living has reduced the net income of teachers to a degree that makes the profession far from attractive. Our salary scale in comparison with mainland towns is low. Salaries in industry and positions are attracting teachers and prospective teachers. Girls who graduated from Commercial Departments of high schools last June are receiving salaries as clerks at Camp Edwards and elsewhere equal to those paid to some of our teachers who have had four or five years of college training. A salary increase of at least 10% is necessary if efficient teachers are to be retained.

Repairs

Out of a special budget item of $500.00 for unusual repairs the committee were able to paint the window sash frames and trimmings on the Grammar School building. They were also able to have the plaster repaired in all of the rooms and in two of them the walls and ceilings painted. Other permanent repairs were made at the gymnasium. Because of the scarcity of fuel oil it was necessary to convert the heater in the high school building from oil to coal. This was done during the Thanksgiving vacation.

Junior Red Cross

The pupils are eager to serve in any way possible in war work and the Junior Red Cross offers them an oppor-

tunity. All pupils are members. The membership drive in November netted $9.67 for the treasury. First aid, home nursing, surgical dressings, production carpentry and stenography are activities of high school pupils. Knitting, simple sewing, and making articles for hospitalized veterans gives the grade children a chance to do "their bit."

In Conclusion

I cannot close this report without expressing my appreciation for the fine type of service being rendered by the teaching staff. Every member of the force is keenly interested in the welfare of the pupils under his care. They are ready at all times to advise pupils as to their work or problems. At the present time the schools are important in the nation's welfare as never before. They are recognized by the government as a part of the war effort. Paul McNutt, Chairman of the Manpower Commission, has said: "It is the patriotic duty of teachers to continue teaching, despite the lure of service on other fronts and despite the lure of higher wages." I am proud that our teachers are staying with us and rendering a high type of service in these trying times.

It is an honor and privilege to serve as your superintendent of schools. The fine spirit of co-operation which prevails in the community, the time and effort which the school committee renders, and the loyalty of the teaching staff all contribute to make my work a pleasure.

Respectfully submitted,

ARTHUR B. LORD.

Mr. Arthur B. Lord,
Superintendent of Schools.

Dear Sir:

During the past year we have given much time and thought toward the expansion of our normal program of studies in order to meet more adequately the needs of youth who are preparing to become efficient workers in the war effort.

In our organization of a Program of Health and Physical Fitness, two periods a week have been allocated to each pupil in which the recommendations of both the Federal and State agencies are being followed. We intend to supplement this course by planning a varied program of intramural sports part of which will take place in after-school sessions. In this way we hope to have every pupil play on teams and enjoy good wholesome recreation.

In order to assist vitally in the war effort a course in elementary Pre-Flight Aeronautics is being prepared for the older boys.

Last February the Class of 1942 led the way in promoting the sale of war stamps and bonds by deciding to forego their Washington trip and invest their money in helping finance the war. Since the opening of school in September other classes have used their treasuries for the same purpose. In addition, pupils of both the elementary and high school are strongly urged to exercise thrift and save their dimes and quarters for the purchase of war stamps. Each Friday, they take their savings to a designated place in each building and make their individual purchase. December was our peak month during which the sale of war bonds and stamps made directly through the school totaled $368.90.

Through the efforts of the school children over six

tons of scrap metal were collected in the fall. The money derived from the sale of the scrap was used to purchase cigarettes which we sent at Christmas time to the men from Oak Bluffs who are serving in the armed forces.

We still feel justified in taking pride in our school paper and the effort the students put into it by recalling that for the second consecutive year the Rodney Dutcher Award for excellence in the field of Journalism was won by an Oak Bluffs student.

In May, the pupils of the elementary school presented an operetta, "A Midsummer Day." The proceeds from this production was used to purchase books for our school library. These books, in addition to those received periodically from the State Library, keep alive the interest of pupils in reading books and receiving Certificates in Reading awarded by the Department of Education.

In the fall, we introduced a new report card in the elementary school. We feel that it gives a better picture of a child's progress because it not only tells the parents the progress that was made in studies, but it also indicates social and health habits which are so vital in moulding a well balanced child. The report places more emphasis on the progress of the individual in relation to his own capacities rather than on averages in relation to grade standards.

While it is my privilege to make this report, I am not unmindful that the above results are made possible through the industry of the teachers, the vision of the Superintendent, and direction of the School Committee. I sincerely appreciate their assistance and co-operation.

Respectfully submitted,

CHARLES E. DOWNS,
Principal.

REPORT OF THE SCHOOL NURSE

In a people's war, victory depends upon the efforts of a united people able and willing to give their best to the common cause. As parents and workers with children we have a big job to do. Children must be adequately fed, technically trained, and advantageously guided toward our common goal, a lasting peace.

Morale is the key note of success; lowering of vitality by lack of sleep, lack of recreation, and chronic infection all tend to lower morale. Can we not afford to give children every advantage that will assist them in acquiring physical fitness and good health.

Health Activities in First Six Grades

School Visits	38
Classroom Inspection	102
Physical Examination by School Physician	122

Defects

Posture	70	Glands	31
Throat	35	Skin	2
Nose	11	Heart	4
Feet	57		
Eyes Examined			125

Corrective Program

Tonsils Removed, 7; Improved Posture, 25; Other Defects Corrected, 8.

Clinic for Crippled Children, 2.

Pre-school Children Examined, 17; with Defects, 17; Defects Corrected, 3.

Dental Health

Children Examined	90
Perfect Teeth	17

High School pupils were given the opportunity of having the T. B. Test. The School co-operated one hundred per cent. X-rayed, 18.

Follow Ups

Home Visits	98	Classroom Talks	35
Office Visits	4	Consultations	145
	Meetings Attended	6	

Respectfully submitted,

IRENE LANDERS,
School Nurse.

REPORT OF THE HOME ECONOMICS DEPARTMENT

Clothing

Fifth and Sixth Grades

Introduction and practice on the basic construction stitches. Example, even basting, uneven basting, dressmaker's basting, hemming and overhanding.

Sewing problems chosen by the pupils were simple peasant aprons, holders, and stuffed animals.

The sixth grade used the same problems but worked for greater perfection.

Upper Grades

From the seventh grade through the High Schools the pupils have spent their time becoming more proficient in the use of the sewing machine. Those girls unable to purchase materials have devoted their time remodeling and repairing articles of clothing needed at home. Those able to purchase material selected for home problems which consisted of: blouses, skirts, jumpers, dresses, shorts, jackets, bathing suits, dickies, slips, and pinafore aprons.

Foods

Eighth Grade

Comprehensive study of classes of food, vitamins and minerals. A unit on breakfast with breakfast foods, fruits, beverages and cereals. Practical work, tests and notebooks.

Eleventh Grade

Units on food preservation with table setting for service, meat cookery. Included in these units were practical work, tests and notebooks.

Twelfth Grade

Unit on food preservation with victory program of cake making using sugar substitutes, pastry making victory program.

VOCAL MUSIC

The following report is a brief outline of work that has been accomplished by the various grades in vocal music.

Grade I. Ability to match tones and sing simple songs by rote; creative and rhythmic work, music appreciation and practice in the toy orchestra.

Grade II. Learned more rote songs, now can match simple tonal figures and can recognize like phrases in music text book; drill in rhythm and the introduction of syllable reading by rote; creative work and music appreciation.

Grade III. Longer rote, study and reading songs, also tonal and rhythmic drills as well as syllable reading

Grade IV. Rote, reading and study songs, ability to find *do* from the key signatures; fluency in syllable read-
and music appreciation and creative work.
ing, advanced tonal work in major mode, as well as rhythmic drills.

Grade V. Introduction of two part singing, songs in unison and two parts; tonal work in two parts in major mode, and harmonic minor; review of key signatures, music appreciation and creative work.

Grade VI. Review of unison and two part songs; introduction of three part singing, tonal work in two and three parts; advanced rhythmic drills; introduction of scale building, creative work and music appreciation.

Choruses. Junior and Senior High School groups have reviewed and learned songs in unison and in parts.

Band. Oak Bluffs instrumental group have had experience in group playing, and have learned some standard band numbers.

STATISTICS FOR YEAR—1941-1942

Teacher	Grade	Total Membership Boys	Total Membership Girls	Average Daily Attendance	Average Membership	Percent of Attendance
Estelle A. Mackey	1	25	11	28.17	30.56	92.17
Lucy L. Colaizzi	2	13	14	21.69	23.12	93.85
Muriel F. Pease	3	15	13	22.05	23.70	93.04
Marion J. Kelly	4	8	12	17.58	18.54	94.83
Leona F. Hersum	5	9	9	14.93	15.78	94.62
Mary E. Place	6	9	14	19.51	20.73	94.11
Mary L. Fisher	Special	7	11	14.83	16.48	89.98
William J. Golden	Trade School	15	0	11.67	12.55	92.99
Seventh Grade		10	11	18.11	19.19	94.37
Eighth Grade		8	9	14.69	15.30	96.01
High School		16	41	49.26	51.87	94.96

STATISTICS DECEMBER—1942

Teacher	Grade	Enrollment Boys	Girls	
Estelle A. Mackey	1	15	12	
Lucy L. Colaizzi	2	16	9	
Muriel F. Pease	3	8	13	
Marion J. Kelly	4	10	10	
Leona F. Hersum	5	12	9	
Mary E. Place	6	5	7	
Mary J. Cashman	Special	7	9	
William J. Golden	Trade School	12	0	12
Seventh Grade		7	13	20
Eighth Grade		11	11	22
High School		6	25	31
				85

High School Faculty

CHARLES E. DOWNS, *Principal*

HARRY C. DORR — ROBERT H. HUGHES

JOSEPHINE T. KOCHANSKA — BERTHA B. ANTES

BARBARA M. BURNS — GLADYS D. MCGAW

Music Supervisor

PAULINE M. YOUNG

School Nurse

IRENE V. LANDERS

School Physician

FRANCIS C. BUCKLEY, M. D.

SCHOOL CALENDAR

1943-1944

Winter Term:	January 4, 1943—February 19, 1943
Spring Term:	March 1, 1943—April 16, 1943
Summer Term:	April 26, 1943—June 18, 1943
Fall Term:	September 8, 1943—December 23, 1943
Winter Term:	January 3, 1944—February 18, 1944
Spring Term:	February 28, 1944—April 14, 1944
Summer Term:	April 24, 1944—June 16, 1944

HOLIDAYS:

Memorial Day—May 30, 1943

Columbus Day—October 12, 1943

Teachers' Institute—October 28, 1943

Armistice Day—November 11, 1943

Thanksgiving Recess—From noon Wednesday, preceding the holiday, to the Monday morning following.

ENTRANCE REQUIREMENTS

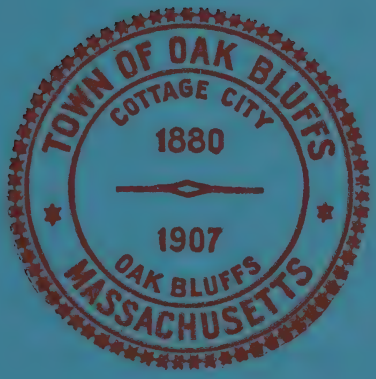
All children six years old on or before October first will be admitted to Grade One. All children who, on or before October first, will be five years, six months old, but who have a mental age of six as established by examination, may be admitted to Grade One.

REVIEW OF CLASS OF 1942

Priscilla Bunker	State Teachers College	Bridgewater, Mass.
Alice Clements	Aerovox Corporation	New Bedford, Mass.
Clara Duart	Goodyear Rubber Co.	New Bedford, Mass.
Vivian Farland	Acushnet Process	New Bedford, Mass.
Germaine Gantnier	Army Air Base	Windsor Locks, Conn.
Ruth Garland	Bates College	Lewiston, Maine
Elizabeth Hoyle	Federal Bureau of Investigation	Boston, Mass.
Frank Noyes		Hartford, Conn.
Walter Randolph		Boston, Mass.
Catherine Schultz		Oak Bluffs, Mass.
Raymond Scott	Marine Hospital	Tisbury, Mass.
Raymond Silvia	U. S. Army	Fort Devens, Mass.
Bessie Smalley		Boston, Mass.
Manuel Swartz		Taunton, Mass.
John Sylvia	Van Ryper	Tisbury, Mass.
Lottie Webb	St. Luke's Hospital Training School	New Bedford, Mass.
Ruth Williams		Oak Bluffs, Mass.

ANNUAL REPORTS

FOR 1943



TOWN OF

OAK BLUFFS

Annual Financial Report

OF THE

TOWN OF

OAK BLUFFS

For the year ending December 31

1943

With which is included the

Annual School Report

MARTHA'S VINEYARD PRINTING CO.
OAK BLUFFS, MASSACHUSETTS

Index

Page

Assessors' Report 5
- Estimated Receipts 6
- Exempted Property 9
- Motor Vehicle Excise Taxes 8
- Recapitulation 5- 6
- Town Property 9-10
- Warrants to Collector 7

Accountant, Report of 11

Receipts:
- Agency 15
- Debt 14-15
- Departmental 13-14
- Fines and Forfeits 13
- Grants and Gifts 12-13
- Interest 14
- Licenses and Permits 12
- Privileges 13
- Refunds 14
- Taxes 11
- Unclassified 15
- Trust Funds 14

Payments:
- Accountant's Department 16
- Agency 36
- Assessors' Department 18
- Balance Sheet 38-41
- Cemetery 35-36

Collector's Department 17-18
Elections and Registrations 19
Law Department 18
Selectmen's Department 16-17
Treasurer's Department 17
Town Clerk's Department 19
Town Buildings 19-20
Rent of Hall 20

Education:
Library Department 32
School Department 31-32
Vocational 32

Protection of Persons and Property:
Fire Department 21-22
Forestry Department 22
Health Department 23
Inspector of Animals 25
Inspector of Milk 24
Inspector of Slaughtering 24
Sealer of Weights and Measures 22
Shellfish Department 25
Public Sanitaries and Care of Beaches 24

Highway Department:
Bulkheads and Bridges 27
Cleaning Catch Basins 27
Concrete Roads 25
Dirt Roads 26
Harbor Master 28
Removal of Snow 26
Sidewalk Repairs 26
Street Lighting 27
Street Lines 26
Interest 36
Maturing Debt 36

Park Department:
North Bluff General Overhauling 33
Public Parks, Tennis Courts, etc. 33
Police Department 20-21
Public Welfare Department:
Aid to Dependent Children, Federal Grant 28
Dependent Persons 28-29
Federal Grant—Aid to Dependent Children, Adm. 28
Federal Grant—Old Age Assistance, Adm. 30
Federal Grant—Old Age Assistance, Expenses..30
Materials, Adm. and Expenses, W.P.A. Projects.30
Old Age Assistance 29
State and Military Aid 30
Soldiers' Relief 30
Refunds 36
Reserve Fund 35
Report of Chief of Police 62-64
Report of Finance Committee 66-71
Report of Library Trustees 60
Librarian's Report 61
Report of Shellfish Warden 65
School Report 79-95
Summary of Appropriations 42-49

Town Clerk's Report:
Births 50-52
Deaths 55-57
Marriages 53-54
Dog License Account and Summary 58-59
Town Officers 1- 4
Trust Funds 36
Unclassified 34-35
Warrant 72-77

Town Officers—1943

Selectmen and Board of Public Welfare

CHESTER L. GLENN	Term Expires 1944
ANTONE P. MEDERIOS	Term Expires 1945
JOSEPH A. SYLVIA	Term Expires 1946

Town Clerk

ANNA L. OLIVER

Town Accountant

ANNA L. OLIVER

Board of Assessors

EBEN D. BODFISH	Term Expires 1944
REUBEN PHILLIPS	Term Expires 1945
JOHN H. HUGHES	Term Expires 1946

Town Treasurer

HOSEA S. LOOK

Temporary Collector of Taxes

ESTELLE L. FRASIER

School Committee

CLEMENT N. AMARAL	Term Expires 1944
ETHEL BARNEY	Term Expires 1945
MARY C. DEBETTENCOURT	Term Expires 1946

Board of Health

ANTONE P. MEDERIOS CHESTER L. GLENN
JOSEPH A. SYLVIA

Park Commissioners

FRANCIS H. BERNARD	Term Expires 1944
ALBERT R. CLEMENTS	Term Expires 1945
ANTONE E. VIERA	Term Expires 1946

Cemetery Commissioners

CHARLES A. WILLIAMS	Term Expires 1944
MAUDE L. SMITH	Term Expires 1945
WALTER C. RIPLEY	Term Expires 1946

Board of Fire Engineers

HARRY T. WEBB WILLIAM R. AMARAL
RICHARD C. HAYDEN

Chief of Police

AUGUSTUS F. AMARAL

Night Patrolman

ALTON S. BUNKER

Town Counsel

FRANK VERA

Board of Registrars

ANNA L. OLIVER	Term Expires 1944
CLYDE E. MACNEILL	Term Expires 1944
PERCY E. NOYES	Term Expires 1945
RAYMOND E. BROWN	Term Expires 1946

Superintendent of Streets
EUGENE A. COSTA

Inspector of Wiring
WILLIAM J. GOLDEN

Truant Officer
HARRY T. WEBB

School Physician
FRANCIS C. BUCKLEY

Harbor Master
STANLEY M. FISHER

Sealer of Weights and Measures
LEMUEL O. PHILLIPS

Tree Warden
WILLIAM R. BLANKENSHIP

Moth Superintendent
WILLIAM R. BLANKENSHIP

Constables
PERCY A. DEAN RAYMOND F. BILLINGS

Surveyors of Lumber and Measurers of Wood and Bark
JESSE STEERE HENRY FAUTEAUX

Pound Keeper
PERCY A. DEAN

Field Drivers

AUGUSTUS F. AMARAL EUGENE A. COSTA

Finance Committee

Term Expires 1944

JOSEPH E. AMARAL WM. N. DEBETTENCOURT
M. CLAYTON HOYLE ANTONE J. DEBETTENCOURT
H. WESTON CHASE

Term Expires 1945

ARTHUR BEN DAVID BRADFORD J. CHURCH
GEORGE C. ALLEY LEO G. GOULET
MANUEL C. ROSE, JR.

Term Expires 1946

IRVING KLIGLER JOHN E. PHILLIPS
G. STANLEY GARLAND ALBERT E. HOLMES
AUGUSTUS BEN DAVID

Assessors' Report

Total Valuation of Assessed Estate, January 1, 1943		$4,906,971.00
Assessed Personal Estate	$580,252.00	
Assessed Real Estate	4,326,719.00	
		$4,906,971.00
Total Valuation of Assessed Estate, December 20, 1943		$1,675.00
Assessed Real Estate		$1,675.00
Total Tax on Personal Estate, January 1, 1943	$15,666.80	
Total Tax on Real Estate, January 1, 1943	116,821.41	
Total Tax on Polls	1,026.00	
Total Tax on Ship and Vessel Excise	161.25	
Gain	2.29	
		$133,677.75
Total Tax on Real Estate, December 20, 1943		$45.23

RECAPITULATION TABLE

Appropriations voted in 1943 to be raised by Taxation	$145,431.58
Total Overlay Deficits	4,090.13
State Tax	3,500.00
State Parks and Reservations	86.22

State Audit of Municipal Accounts	601.83	
County Tax	11,559.46	
Overlay for 1943	5,197.30	
		$170,466.52

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	$12,299.56	
Corporation Taxes	4,240.96	
Motor Vehicle and Trailer Excise	1,000.00	
Licenses	3,000.00	
Fines	100.00	
Protection of Persons and Property	27.98	
Health and Sanitation	200.00	
Highways	100.00	
Charities	3,000.00	
Old Age Assistance	10,000.00	
Old Age Tax (Meals)	554.07	
Schools	1,000.00	
Libraries	189.95	
Recreation	57.50	
Cemeteries	30.00	
Interest on Taxes	1,150.00	
Total Estimated Receipts		$36,950.02
Total Amount to be Raised by Taxation on Polls and Property		$133,516.50
513 Polls @ $2.00	$1,026.00	
Personal Valuation: $580,252.00 @ $27.00 per M.	15,666.80	

Real Estate Valuation:		
$4,326,719.00 @ $27.00 per M.	116,821.41	
Gain	2.29	
Total Taxes levied on Polls and Property		$133,516.50

ASSESSOR'S WARRANTS TO COLLECTOR

Poll Tax	$1,026.00	
Personal and Real Estate Tax	132,490.50	
Omitted Assessment, Real Estate Tax	45.23	
		$133,561.73

TABLE OF AGGREGATES

Total Number of Persons Assessed, Partnership, etc.		1,593
Total Number of Polls Assessed		513
Value of Assessed Personal Estate:		
Stock in Trade	$48,700.00	
Machinery	278,190.00	
Live Stock	3,112.00	
All Other Tangible Personal Property	250,250.00	
Total Value of Assessed Personal Estate		$580,252.00

Value of Real Estate:		
Land exclusive of Buildings	$1,155,364.00	
Buildings exclusive of Land	3,171,355.00	
Total Value of Assessed Real Estate		$4,326,719.00
Total Valuation of Assessed Estate		$4,906,971.00
Tax rate per $1,000—$27.00		
Taxes for State, County and Town purposes including Overlay:		
On Personal Estate	$15,666.80	
On Real Estate	116,821.41	
On Polls	1,026.00	
On Ship and Vessel Excise	161.25	
Gain	2.29	
Total Taxes Assessed		$133,677.75
Number of Live Stock Assessed:		
Horses		5
Neat Cattle		42
Yearlings		2
Swine		3
Fowl		254
Number of acres of Land Assessed		1,079
Number of Dwelling Houses Assessed		1,480

MOTOR VEHICLE EXCISE TAX ASSESSED

Total number of Cars	516
Total Valuation	$55,370.00
Total Tax	$1,838.35

EXEMPTED PROPERTY

Bradley Memorial Church	$2,950.00	
Christian Science Church	4,450.00	
South N. E. Conference Seven Day Adventist	1,550.00	
Roman Catholic Church	34,685.00	
Phidelah Rice School of the Spoken Word and Theatre Work Shop, Inc.	23,600.00	
Fall River Deaconess Home	1,100.00	
Trinity Episcopal Church	6,950.00	
Martha's Vineyard Camp Meeting Association	6,000.00	
Martha's Vineyard Hospital, Inc.	44,235.00	
Massachusetts Girl Scouts, Inc.	8,450.00	
Methodist Episcopal Church	2,900.00	
Union Christian Association	7,500.00	
United States of America	6,500.00	
I. O. O. F. Personal Property	350.00	
Order of Eastern Star, Personal Property	350.00	
		$151,570.00

PROPERTY OF THE TOWN OF OAK BLUFFS

Town Hall, Building, Personal Property and Land	$16,550.00
School Buildings, Land and Personal Property	174,380.00
Bathing Beach, Land and Buildings	26,375.00
Public Parks, Land and Buildings	109,000.00
Library Department, Books and Furnishings	1,500.00

Fire Department, Buildings and Equipment	55,000.00	
Health Department, Land at Dump and Incinerator	1,500.00	
Highway Department, Land, Buildings and Equipment	9,505.00	
Cemetery Department, Land, Vault and Tools	6,200.00	
		$400,010.00

JOHN H. HUGHES,
EBEN D. BODFISH,
REUBEN PHILLIPS,
Board of Assessors.

Town Accountant

Board of Selectmen,
Town of Oak Bluffs.

Gentlemen:

In accordance with Chapter 41, Section 61 of the General Laws, I submit my annual report of the Auditing Department.

In this report is a statement of receipts and expenditures, summary of appropriation accounts, debt and trust fund accounts, and balance sheet, for the year ending December 31, 1943.

Respectfully submitted,

ANNA L. OLIVER,
Town Accountant.

RECEIPTS

TAXES

Taxes 1941	$13,964.40
Taxes 1942	17,596.17
Taxes 1943	104,142.90
Corporation Tax	6,340.96
Income Tax	13,460.00

Meal Tax	933.05	
Tax Titles	3,533.72	
		$159,971.20

LICENSES AND PERMITS

Amusements	$90.00	
Baggage	5.00	
Entertainment	14.00	
Garage Permits	2.50	
Gun Permits	2.50	
Innholders	33.00	
Intelligence	1.00	
Junk	35.00	
Liquor	2,550.00	
Lodging House	161.00	
Pool and Bowling	10.00	
Shellfish: Clam and Quahaug	16.00	
Scallop	230.00	
Sunday	30.00	
Taxi	32.00	
Victuallers	22.00	
		$3,234.00

GRANTS AND GIFTS

From Federal:

Old Age Assistance:		
Expenses	$15,554.27	
Administration	517.87	
Aid to Dependent Children:		
Expenses	1,033.69	
		$17,105.83

From State:			
Vocational	$1,150.30		
Smith-Hughes Fund	85.05		
		$1,235.35	
From County: Dog Tax		113.20	
			$18,454.38

FINES AND FORFEITS

Court Fines	$15.00

PRIVILEGES

Levy of 1941	$6.00	
Levy of 1942	95.12	
Levy of 1943	1,745.87	
		$1,846.99

DEPARTMENTAL

Protection of Persons and Property:		
Sealer of Weights and Measures		$24.62
Health and Sanitation:		
Milk Licenses	$16.50	
Division of Tuberculosis	97.14	
Public Sanitaries	96.60	
Collection of Refuse	186.10	
		$396.34
Highway:		
Concrete Repairs		$119.75
Public Welfare:		
State Aid	$170.00	
Temporary Aid	1,223.66	

Aid to Dependent Children	1,711.18		
Old Age Assistance	14,813.83		
Other Cities and Towns:			
Public Welfare	107.50		
Old Age Assistance	264.41		
		$18,290.58	
Schools:			
Sale of Typewriters	$72.34		
Library Fines	136.25		
		$208.59	
Cemetery:			
Sale of Lots		$70.00	
Unclassified:			
Beach Rental		1,200.00	
			$20,309.88

INTEREST

On Taxes	$1,283.60	
On Tax Titles	514.69	
		$1,798.29

DEBT

In Anticipation of Revenue	$20,000.00

REFUNDS

Town Building, Supplies and Repairs	$4.18
Dependent Persons	5.00
Old Age Assistance	44.79

Old Age Assistance, Federal Grant, Expenses	54.00	
Soldiers' Relief	12.00	
Baseball	50.00	
Interest	97.50	
		$267.47

AGENCY

Dog Licenses	$212.40	
Withholding Tax	2,221.10	
Tax Possessions	720.00	
Sale of Real Estate	500.00	
		$3,653.50

UNCLASSIFIED

Sale of Junk	$362.56	
State Guard	63.50	
Sale of Tank	10.00	
		$436.06

TRUST FUNDS

Cemetery Perpetual Care	$50.00
	$230,036.77
Cash Balance December 31, 1942	25,200.88
	$255,237.65

PAYMENTS

General Government

Moderator's Salary			$35.00
SELECTMEN'S DEPARTMENT			
Selectmen's Salaries		$1,200.00	
Expenses:			
Printing, Postage and Stationery	$69.29		
Fuel	242.53		
Telephone	136.68		
Office Supplies	19.48		
Transportation	133.17		
Dues	6.00		
Janitor's Services and and Supplies	284.00		
Dog Officer Fees	4.50		
Flowers—Spray	5.00		
Water	22.05		
Advertising	7.25		
Repairs	2.00		
		$931.95	
			$2,131.95
ACCOUNTANT'S DEPARTMENT			
Accountant's Salary		$2,000.00	
Expenses:			
Office Supplies	$43.61		

Clerical	40.36		
Transportation	14.63		
		$98.60	
			$2,098.60
Auditing Municipal Accounts			$601.83

TREASURER'S DEPARTMENT

Treasurer's Salary		$850.00	
Expenses:			
Certifying Notes	$6.00		
Printing, Postage and Stationery	32.90		
Office Supplies	29.17		
Costs of Dinner at Conferences	1.58		
Surety Bond	101.50		
Use of Car	25.00		
Recording Fees	5.00		
Transportation	4.37		
		$205.52	
Determining Tax Titles:			
Counsel Fees	$413.30		
Examination of Tax Titles	20.00		
Recording Fees	44.80		
Land Court Fees	330.00		
		$808.10	
			$1,863.62

COLLECTOR'S DEPARTMENT

Collector's Salary	$900.00	

Expenses:			
Printing, Postage and Stationery	$154.31		
Recording Fees	19.90		
Surety Bonds	215.00		
Office Supplies	40.08		
Advertising	8.25		
Preparing Deeds	18.00		
Rent	135.00		
Telephone	35.00		
Cost of Dinner at Conference	1.58		
		$627.12	
			$1,527.12

ASSESSOR'S DEPARTMENT

Assessor's Salaries		$900.00	
Expenses:			
Abstracts	$76.25		
Printing, Postage and Stationery	17.05		
Clerical	213.63		
Conference Expenses	7.90		
Office Supplies	76.09		
Use of Car	30.00		
		$420.92	
			$1,320.92

LAW DEPARTMENT

Town Counsel's Salary		$150.00	
Expenses:			
Telephone Calls and Postage		7.92	
			$157.92

TOWN CLERK'S DEPARTMENT

Town Clerk's Salary		$270.00	
Expenses:			
Vital Statistics	$263.50		
Printing, Postage and Stationery	31.79		
Binding Records	25.05		
Office Supplies	63.56		
Surety Bond	7.50		
Dog Officer's Salary	5.00		
Dues	3.00		
		$399.40	
			$669.40

ELECTIONS AND REGISTRATIONS

Board of Registrar's Salaries		$300.00	
Expenses:			
Advertising	$10.75		
Printing, Postage and Stationery	35.00		
Posting Warrants	7.50		
Election Officers	47.00		
Clerical	40.00		
		$140.25	
			$440.25

TOWN BUILDINGS

Incidental Repairs and Supplies:		
Janitor's Supplies		$5.04
Repairs		74.01

Flags	14.09	
Shades	2.40	
		$95.54

RENT OF HALL

Town Meeting Purposes	$300.00
	$11,242.15

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary	$2,190.00	
Night Patrolman's Salary	1,825.00	
Patrolman Salaries	1,360.75	
		$5,375.75
Expenses:		
Use of Car	$468.18	
Fuel and Lights	109.35	
Rent	135.00	
Telephone	123.49	
Office Supplies	65.60	
Building Supplies	4.87	
Cleaning Office	3.75	
Cleaning Oil Burner	2.00	
Painting	39.50	
Commitments	29.24	
Transportation to		

Conference	6.40		
Box Rent and Postage	7.40		
		$994.78	
			$6,370.53

FIRE DEPARTMENT

Board of Engineer's Salaries		$400.00	
Supt. of Fire Alarm, Salary		200.00	
Forest Fire Warden's Salary		50.00	
Firemen's Salaries		1,509.70	
Steward's Salaries		375.00	
Hydrant Rental		6,575.00	
New Hose and Tank		550.00	
Fire Lines:			
Labor	$157.00		
Gas and Oil	9.03		
Supplies	28.57		
		$194.60	
Contingent Expenses:			
Telephone	$45.67		
Apparatus Supplies and Repairs	210.68		
Labor	52.29		
Fuel	265.60		
Lights	244.56		
Land Lease	10.00		
Building Repairs	30.96		
Freight and Cartage	2.53		
Insurance	167.50		
Water	57.00		
Hose	375.00		

Gas Mask Canisters	86.10		
Supplies	1.20		
		$1,549.09	
			$11,403.39

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary		$150.00	
Expenses:			
Supplies	$9.41		
Car Expense	22.00		
Insurance	29.25		
		$60.66	
			$210.66

FORESTRY DEPARTMENT

Tree Warden's Salary		$25.00	
Moth Extermination:			
Labor	$423.00		
Pruner	1.75		
Truck Supplies and Repairs	80.71		
Insecticides	120.96		
Freight	10.32		
		$636.74	
Trimming Trees Expenses:			
Labor	$85.50		
Equipment	12.44		
		$97.94	
			$759.69
			$18,744.26

Health and Sanitation

HEALTH DEPARTMENT

Board of Health, Salaries		$270.00	
Expenses:			
Tuberculosis	$635.70		
Pre-school Clinic	15.00		
Brooms	11.00		
Office Supplies	1.25		
Freight and Cartage	2.08		
Rubbish Supplies	17.13		
Rat Poison	7.60		
Printing Sign	1.75		
Transportation on Investigations	105.00		
		$796.51	
			$1,066.51

COLLECTION OF OFFAL

Labor		$2,299.00	
Expenses:			
Truck Supplies and Repairs	$244.48		
Garbage Cans	3.50		
Canvas	17.13		
First Aid Supplies	1.59		
		$266.70	
			$2,565.70

SWEEPING STREETS AND CARE OF DUMP

Labor:		
Sweeping Streets	$1,176.00	
Care of Dump	744.00	
		$1,920.00

PUBLIC SANITARIES AND CARE OF BEACHES

Caretaker's Services		$950.02	
Expenses:			
Water	$403.48		
Lights	4.82		
Plumbing Repairs	29.28		
Supplies	148.44		
Cleaning Cesspool	10.00		
Towing Rafts	20.00		
		$616.02	
			$1,566.04

INSPECTOR OF MILK

Inspector's Salary	$50.00	
Expenses:		
Printing	4.00	
		$54.00

INSPECTOR OF SLAUGHTERING

Inspector's Salary	$50.00	
Expenses:		
Use of Car	45.00	
		$95.00

INSPECTOR OF ANIMALS

Inspector's Salary	$45.00

SHELLFISH DEPARTMENT

Warden's Salary	$991.51	
Expenses:		
Use of Car	99.99	
		$1,091.50
Establishing Markers at Lagoon Pond		23.50
		$8,427.25

HIGHWAY DEPARTMENT

Superintendent's Salary		$1,600.00
CONCRETE ROADS		
Labor	$1,682.00	
Expenses:		
Road Materials	$226.83	
Lights	12.72	
Truck Supplies and Repairs	639.66	
Express and Freight Charges	310.32	
Tools and Supplies	84.51	
Water	19.00	
Repairs	4.00	
	$1,297.04	
		$2,979.04

DIRT ROADS

Labor		$416.50	
Expenses:			
Truck Supplies and Repairs	$73.62		
Loam Hardening	50.00		
Calcium Chloride	73.20		
Layout—Franklin Street Extension	18.25		
		$215.07	
			$631.57

SIDEWALK REPAIRS

Labor	$44.00	
Expenses:		
Materials	17.44	
		$61.44

SNOW REMOVAL

Labor	$117.50	
Expenses:		
Truck Supplies	61.15	
		$178.65

STREET LINES

Labor	$68.00	

Expenses:			
Materials	$71.40		
Sign	2.80		
		$74.20	
			$142.20

BARNES ROAD

Layout		$40.47	
Transportation Conference		18.53	
			$59.00

BULKHEADS AND BRIDGES

Labor		$142.00	
Expenses:			
Paint	$64.60		
Materials	37.94		
		$102.54	
			$244.54

CLEANING CATCH BASINS

Labor			$34.00

REPAIRS TO RAFTS

Labor			$48.00

STREET LIGHTING

Contract		$7,191.04	
Replacements and Repairs		169.11	
			$7,360.15

HARBOR MASTER

Harbor Master, Salary	$75.00	
Labor on Moorings	50.00	
		$125.00
		$13,463.59

Public Welfare Department

AID TO DEPENDENT CHILDREN
FEDERAL GRANT EXPENSES

Cash	$1,160.07

AID TO DEPENDENT CHILDREN

Cash	$1,673.36	
Fuel	5.45	
Clerical	32.00	
Social Worker's Salary	40.38	
Dentist	36.75	
Office Supplies	.90	
		$1,788.84

DEPENDENT PERSONS

Cash	$3,670.70
Board and Care	1,397.57
Clerical	61.46
Other Cities and Towns	599.76

Fuel	226.49	
Groceries	95.70	
Medicine and Medical	359.05	
Operation	50.00	
Rent	231.00	
Clothing	20.32	
Transportation of Recipients	82.47	
Hospitalization	731.51	
Office Supplies	21.09	
Water	38.00	
Cleaning Cesspools	13.00	
Burials	400.05	
Social Service Index	5.50	
Labor	5.00	
Ambulance	5.00	
Copy of Will	.40	
Taxi	2.00	
		$8,016.07

OLD AGE ASSISTANCE

Salaries	$31.29	
Cash	18,441.06	
Nursing	19.00	
Clerical	16.00	
Social Worker's Salary	188.44	
Medical	57.00	
Burials	597.00	
Hospitalization	179.00	
Other Cities and Towns	462.35	
Transportation Recipients	33.54	
Office Supplies	65.72	
Printing	8.30	
Use of Car	24.96	
		$20,123.66

OLD AGE ASSISTANCE, FEDERAL GRANT, EXPENSES

Cash	$15,648.11

OLD AGE ASSISTANCE, FEDERAL GRANT ADMINISTRATION

Salaries	$344.07	
Clerical	59.63	
Social Worker's Salary	121.14	
Office Supplies	44.14	
		$568.98

SOLDIER'S RELIEF

Cash	$544.00	
Fuel	9.84	
Clothing	3.00	
Medical	21.00	
Transportation of Recipients	17.00	
Hospitalization	93.76	
Burial	105.00	
		$793.60

STATE AND MILITARY AID

Cash Aid	$252.00

W. P. A. PROJECTS

Commodity Distribution:	
Labor	$3.00
Lights	3.00

Fuel	4.36	
Rent	20.00	
Mouse Seed	.50	
		$30.86
		$48,382.19

School and Libraries

SCHOOL DEPARTMENT

Salaries and Wages:		
Superintendent's Salary	$1,000.10	
School Nurse	515.00	
Physician	200.00	
Teachers	21,123.74	
Janitors	1,515.92	
Attendance Officer	100.00	
Transportation	1,277.67	
		$25,732.43
Expenses:		
Telephone	$63.56	
Fuel	1,893.55	
Lights	301.96	
Water	147.04	
Text Books and Supplies	1,313.04	
Building Supplies and Repairs	1,458.67	

Clerical Services	251.25		
Inspections	20.00		
Graduation Supplies	11.00		
Freight and Cartage	5.05		
First Aid Supplies	5.24		
Janitor's Supplies	108.53		
Miscellaneous	21.52		
		$5,600.67	
Vocational Department:			
Salaries	$1,950.45		
Supplies	40.25		
		$1,990.70	
Smith-Hughes Fund			
Salaries		$85.05	
			$33,408.85

LIBRARY DEPARTMENT

Librarian's Salary		$350.00	
Janitor's Salary		180.00	
Expenses:			
Books and Periodicals	$394.35		
Fuel and Light	101.29		
Janitor's Supplies	10.53		
Rent	300.00		
Repairs	8.24		
Office Supplies	3.75		
		$818.16	
			$1,348.16

Recreation and Unclassified

PUBLIC PARKS

Labor		$1,360.00	
Expenses:			
Repairs	$21.32		
Water	137.12		
Supplies	38.59		
Gas	12.66		
Plants	600.00		
Mowing Parks	100.00		
Truck Hire	15.00		
Paint	30.00		
Cartage	2.75		
Loam	255.50		
Medical	2.00		
Freight	23.68		
		$1,238.62	
			$2,598.62

BAND STAND REPAIRS

Contract	$100.00

NORTH BLUFF, GENERAL OVERHAULING

Labor		$183.00	
Expenses:			
Loam and Sod	$292.90		
Supplies	.72		
Cartage	22.50		
		$316.12	
			$499.12

UNCLASSIFIED

Memorial Day		$29.75
Town Reports		313.00
Insurance		979.53
Mosquito Control		150.00
Amusement Fund—Baseball:		
Transportation	$546.00	
Balls, Bats and Mits	152.45	
		$698.45
Band		$480.00
Advertising:		
Advertising in Newspapers and Magazines	$991.22	
Printing	6.00	
Signs	43.53	
Postage	49.50	
Clerical	32.50	
Parts—Amplifier	5.54	
		$1,128.29
Repairs to Bath Houses:		
Labor	$74.00	
Contract	82.00	
Driving Spiles	104.50	
Materials	63.21	
Repairs	84.28	
		$407.99
Rationing Board Expenses:		
Office Supplies	$37.41	
Office Equipment	72.00	
Transportation	18.97	

Lights	48.92		
Telephone	71.51		
Fuel	24.32		
Building Supplies	3.74		
		$276.87	

Committee for Civilian Defense:

Labor	$41.00		
Supplies	2.35		
Radio Tubes	3.10		
Lights	33.18		
Telephone	58.05		
Fuel	48.10		
Transportation	17.85		
Repairs	107.18		
Printing	3.00		
Postage	.50		
Express	.78		
Truck Hire	14.00		
		$329.09	
			$7,990.71

RESERVE FUND

Public Parks	$100.00	
Patrolman's Salaries	400.00	
		$500.00

CEMETERY DEPARTMENT

Chairman's Salary	$75.00	

Expenses:

Labor	$696.00	

Water	69.00		
Repairs—Mower	17.16		
Telephone	15.00		
Re-writing Cemetery Maps	15.00		
Postage and Ink	.50		
		$812.66	
			$887.66

INTEREST

Temporary Loans	$24.90	
General Loans	1,545.00	
		$1,569.90

MATURING DEBT

Maturing Debt	$10,000.00	
Temporary Loans	20,000.00	
Emergency Finance Loan	3,445.31	
		$33,445.31

AGENCY

County Tax	$15,503.59	
State Tax	3,500.00	
State Parks and Reservations	82.52	
Dog Licenses	212.40	
Victory and Withholding Tax Deductions	1,306.20	
		$20,604.71

TRUST FUNDS

Cemetery Perpetual Care	$50.00

REFUNDS

Taxes 1941	$11.25	
Taxes 1942	47.85	
Taxes 1943	101.25	
Tax Titles	33.00	
		$193.35
		$200,258.09
In Departmental Accounts		500.00
		$199,758.09
Cash Balance, December 31, 1943		55,479.56
		$255,237.65

TOWN OF OAK BLUFFS

Balance Sheet, December 31, 1943

GENERAL ACCOUNTS

Assets

Cash:		
General	$55,479.56	
Library	15.00	
		$55,494.56
Accounts Receivable:		
Taxes:		
Levy of 1939	$440.26	
Levy of 1941	930.78	
Levy of 1942	9,730.15	
Levy of 1943	27,487.39	
		38,588.58
Motor Vehicle Excise Taxes:		
Levy of 1943		78.76
Tax Titles	$27,653.04	
Tax Possessions	267.99	
		27,921.03
Departmental:		
Health	7.09	
Public Welfare	1,459.35	
Old Age Assistance	1,813.72	

State Aid	260.00	
Beach Rental	284.58	
		3,824.74
Overdrawn Accounts:		
Overlay Deficits:		
Levy of 1937	$28.24	
Levy of 1938	28.24	
Levy of 1939	239.98	
Levy of 1940	60.85	
Levy of 1941	338.45	
		695.76
County Tax		3,944.13
		$130,547.56

Liabilities and Reserves

Taxes:		
Taxes 1937		$28.24
Taxes 1938		28.24
Taxes 1940		48.26
Motor Vehicle Tax 1942		4.38
Victory and Federal Tax Deductions		914.90
Tailings		33.92
Sale of Cemetery Lots		175.00
Sale of Real Estate		2,020.00
Deposit on Badges		13.00
Highway Fund, Chapter 500, Acts of 1938		38.11
Federal Grants:		
Aid to Dependent Children:		
Administration	$ .23	
Expenses	305.79	

Old Age Assistance:		
Administration	6.84	
Expenses	163.84	
		476.70
Unexpended Balances:		
Tax Title Expenses	$16.20	
Counsel Fees	105.85	
Hydrant Montgomery Square	85.00	
New Hose and Tank	554.80	
Shellfish Propagation	493.26	
Barnes Road	1,941.00	
Spur Jetties	2,500.00	
W. P. A. Projects	663.72	
Planning Board, Expenses	50.00	
Investigating Steamship Rates	1,000.00	
Rationing Board Expenses	229.10	
Committee for Civilian Defense	807.67	
		8,446.60
Overestimates: State Parks and Reservations		3.70
Retirement of Debt, Junior-Senior High School		16.11
Reserve Fund—Overlay Surplus		79.93
Reserve for Petty Cash Advance		15.00
Unclassified: Sale of Junk		362.56
Overlay Reserved for Abatement of Taxes:		
Levy of 1942	$1,790.95	
Levy of 1943	2,997.36	
		4,788.31

Tax Title Redemption Reserved for Payment of Debt		43.00
Revenue Reserved Until Collected:		
Motor Vehicle Excise	$74.38	
Tax Title and Tax Possession	28,642.03	
Department	3,824.74	
		32,541.15
Surplus Revenue		80,470.45
		$130,547.56

DEBT ACCOUNT

Net Funded or Fixed Debt		$45,264.70
Park Land Loan	$4,000.00	
Oak Bluffs Beach Loan	3,000.00	
Junior-Senior High School Loan	36,000.00	
Emergency Finance Loan	2,264.70	
	$45,264.70	$45,264.70

TRUST FUNDS

Trust Funds, Cash and Securities			$23,077.55
Public Welfare Funds:			
Rebecca Clark Fund	$1,275.61		
Anna K. Barbey Fund	5,430.15		
Ichabod Norton Fund	947.17		
		$7,652.93	
Anna K. Barbey School Fund		10,715.09	
Cemetery Perpetual Care Fund		4,709.53	
		$23,077.55	$23,077.55

SUMMARY OF APPROPRIATION ACCOUNTS — 1943

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
GENERAL GOVERNMENT:										
Moderator's Salary			$35.00			$35.00				
Selectmen's Salaries			1,200.00			1,200.00				
Selectmen's Expenses			1,000.00			931.95		$68.05		
Town Accountant's Salary			2,000.00			2,000.00				
Town Accountant's Expenses			100.00			98.60		1.40		
Treasurer's Salary			850.00			850.00				
Treasurer's Expenses			275.00			205.52		69.48		
Tax Title Expenses	$24.30		800.00			808.10				$16.20
Collector of Taxes, Salary			900.00			900.00				
Collector's Expenses			700.00			627.12		72.88		
Assessor's Salaries			900.00			900.00				
Assessor's Expenses			425.00			420.92		4.08		
Town Clerk's Salary			270.00			270.00				
Town Clerk's Expenses			400.00			399.40		.60		
Registrar of Voters' Salaries			300.00			300.00				
Elections and Registrations			200.00			140.25		59.75		
Counsel Fees	105.85									105.85

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
Town Counsel, Salary			150.00			150.00				
Town Counsel, Expenses			25.00			7.92		17.08		
Town Buildings, Supplies and Repairs			100.00		*$4.18	95.54		8.64		
Rent of Hall			300.00			300.00				
PROTECTION OF PERSONS AND PROPERTY										
Police Department:										
Chief of Police, Salary			2,190.00			2,190.00				
Night Patrolman, Salary			1,825.00			1,825.00				
Police Expenses			1,000.00			994.78		5.22		
Patrolmen's Salaries			1,000.00	†400.00		1,360.75		39.25		
Fire Department:										
Fire Chief's Salary			200.00			200.00				
Board of Engineers' Salaries			200.00			200.00				
Supt. of Fire Alarm, Salary			200.00			200.00				
Forest Fire Warden, Salary			50.00			50.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
Firemen's Salaries			1,550.00			1,509.70		40.30		
Steward's Salaries			375.00			375.00				
Contingent Expenses			2,000.00			1,549.09		450.91		
Fire Lines			200.00			194.60		5.40		
Fighting Forest Fires			150.00					150.00		
Hydrant Rental			6,900.00			6,575.00		325.00		
Hydrant, Montgomery Square		85.00								85.00
New Hose and Tank		569.80	535.00			550.00				554.80
Sealer of Weights and Measures,										
Salary			150.00			150.00				
Expenses			100.00			60.66		39.34		
Moth Department:										
Moth Extermination and Poison Ivy Eradication			800.00			636.74		163.26		
Tree Warden's Salary			25.00			25.00				
Trimming Trees, Expenses			100.00			97.94		2.06		

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
HEALTH AND SANITATION:										
Board of Health, Salaries			270.00			270.00				
Health Expenses			1,100.00			796.51		303.49		
Care of Dump and Sweeping Streets			1,924.00			1,920.00		4.00		
Collection of Offal			2,200.00		§500.00	2,565.70		134.30		
Public Sanitaries, Salaries and Expenses and Care of Beaches			1,566.04			1,566.04				
Inspector of Milk, Salary			50.00			50.00				
Inspector of Milk, Expenses			25.00			4.00		21.00		
Inspector of Slaughtering, Salary			50.00			50.00				
Inspector of Slaughtering, Expenses			45.00			45.00				
Inspector of Animals, Salary			45.00			45.00				
Fish Warden's Salary			1,000.00			991.51		8.49		
Shellfish Expenses			100.00			99.99		.01		
Shellfish Propogation		393.26	100.00							493.26
Establishing Markers at Lagoon Pond			100.00			23.50		76.50		

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
HIGHWAY:										
Superintendent of Streets, Salary			1,600.00			1,600.00				
Concrete Repairs			5,000.00			2,979.04		2,020.96		
Dirt Roads			800.00			631.57		168.43		
Sidewalk Repairs			200.00			61.44		138.56		
Snow Removal			500.00			178.65		321.35		
Highway Fund, Chapter 500, Acts of 1938	38.11									38.11
Street Lines					$200.00	142.20		57.80		
Barnes Road			1,000.00		$1,000.00	59.00			1,941.00	
Bulkheads and Bridges			500.00			244.54		255.46		
Cleaning Catch Basins			100.00			34.00		66.00		
Repairs to Rafts			100.00			48.00		52.00		
Spur Jetties	2,500.00								2,500.00	
Street Lighting			7,500.00			7,360.15		139.85		
Harbor Master, Salary			75.00			75.00				
Harbor Master, Expenses			50.00			50.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
PUBLIC WELFARE:										
Aid to Dependent Children, Federal Grant, Administration		.23								.23
Aid to Dependent Children, Federal Grant, Expenses		432.17			1,033.69	1,160.07				305.79
Aid to Dependent Children			2,500.00			1,788.84		711.16		
Dependent Persons		17.45	10,000.00		*5.00	8,016.07		2,006.38		
Old Age Assistance		87.57	20,000.00		*44.79	20,123.66		8.70		
Old Age Assistance, Federal Grant, Expenses		203.68			15,554.27					
					*54.00	15,648.11				163.84
Old Age Assistance, Federal Grant, Administration		57.95			517.87	568.98				6.84
Soldiers' Relief		351.58	800.00		*12.00	793.60		369.98		
State and Military Aid		80.00	200.00			252.00		28.00		
W. P. A. Projects		694.58				30.86				663.72
SCHOOLS AND LIBRARIES:										
School Dept., Salaries and Expenses			33,674.50		85.05	33,408.85		350.70		
Library Dept., Salaries and Expenses			1,350.00			1,348.16		1.84		

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
RECREATION AND UNCLASSIFIED:										
Public Parks			2,500.00	†100.00		2,598.62		1.38		
Band Stand Repairs			100.00			100.00				
North Bluff, General Repairing			500.00			499.12		.88		
Memorial Day			75.00			29.75		45.25		
Advertising			1,400.00			1,128.29		271.71		
Repairs to Bath Houses			500.00			407.99		92.01		
Reserve Fund			500.00				500.00			
Mosquito Control			150.00			150.00				
Insurance			979.54			979.53		.01		
Town Reports			350.00			313.00		37.00		
Planning Board, Expenses	50.00								50.00	
Baseball					§700.00					
					*50.00	698.45		51.55		
Band					§480.00	480.00				
Investigating Steamship Rates	1,000.00								1,000.00	
Rationing Board Expenses	5.97		500.00			276.87			229.10	
Committee for Civilian Defense	636.76		500.00			329.09			807.67	

SUMMARY OF APPROPRIATION ACCOUNTS — 1943 — Continued

	Balance Jan. 1, 1943 Dr.	Balance Jan. 1, 1943 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1943 Dr.	Balance Dec. 31, 1943 Cr.
CEMETERIES:										
Chairman, Salary			75.00			75.00				
Cemetery Expenses			700.00			812.66	‡150.00	37.34		
INTEREST AND MATURING DEBT:										
Interest			1,597.50		*97.50	1,569.90		125.10		
Maturing Debt			10,000.00			10,000.00				
Reserve for Retirement of Debt, Junior-Senior High School		16.11								16.11
	$7,350.37		$145,431.58	$500.00	$20,338.35	$154,862.89	$650.00	$9,429.89	$8,977.52	

* Refund † Reserve Fund § T. T. Loan ‡ Sale of Lots

Town Clerk's Report

Return of Births, Deaths and Marriages Recorded During 1943

BIRTHS

Date	Name of Child	Sex	Name of Parents
1942			
September:			
3	Arthur Henry Richardson, Jr.	M	Arthur H. and Delvina R.
1943			
January:			
7	Julene Mae Costa	F	Manuel J. and Jeanette P.
10	James Hubbard Eskridge	M	James O. and Mary L.
20	Stillborn	M	
21	Catherine Louise Amaral	F	William R. and Helen R.
30	Peter James Scott	M	Frederic E. and Mary Jane C.
February:			
4	Eloise Burgo	F	Daniel F. and Louise E.
6	Paul Edward Vernon	M	John C. and Edna M.
6	Rita Elizabeth DeMonte	F	Thomas J. and Adeline M.
6	John Frederick Jordan Kempf	M	Frederick A. and Ruth J.
24	Judith Adams Cronig	F	Robert and Elizabeth T.
March:			
1	Brenda Joyce Ferriera	F	Joseph D. and Dorothy M.
3	Norma Norton Holmes	F	Albert Edward and Dorothy M.
14	Elaine Mary Costa	F	Eugene A. and Alberta E.
20	Roy Lee Peakes	M	Ronald E. and Elsie E.
20	Richard Nelson Waldron	M	Thomas B. and Eleanor L.
21	Nancy Ann Nickerson	F	Raymon W. and Nathalie F.
April:			
12	Adelburt Eugene Thurber, Jr.	M	Adelburt E. and Leona E.
14	Clarence Nathaniel Ward, 3rd	M	Clarence N. and Doris M.
24	Richard Arthur Silva	M	Joseph and Louise V.
28		M	

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
May:			
3	Robert Albert Allen	M	Albert W. and Eileen M.
9	Roy Alan Maciel	M	Raul and Mary Jane
20	Joseph Charles Brady	M	Edward L. and Lucille I.
26	James Allen Worden	M	Frederick H. and Dorothy L.
29	Dias	M	William J. and Mary D.
June:			
1	Walter Raymond Pykosz	M	Joseph R. and Mary
2	Jon Stanley Nickowal	M	Boleslaw S. and Celestina S.
3	Julith Frada	F	Frank and Helen E.
6	Charles Daniel Doyle	M	John and Catherine
9	Michael Keith Smith	M	Stanley and Marguerite
15	David Leroy Bettencourt	M	Arthur and Rita
27	David Maury Steere	M	Jesse and Florence C.
27	Harold James Smith, II	M	Harold and Mary
29	Antone M. Silva, III	M	Antone and Elizabeth
July:			
3	Juanita Fernandez	F	John J. and Josephine M.
3	Cynthia Frances Zolkos	F	Walter H. and Pauline R.
11	Michael Edward Colaneri	M	Humberto J. and Hazel M.
11	Susan Carlton Hendrickson	F	Leonard A. and Emily
24	Wayne Ross Jackson	M	Samuel E. and Mary G.
29	June Bosworth	F	Leroy K. and Delia
August:			
3	Joanne Peters	F	Earle J. and Mary J.
3	Marston Clough	M	Wendall B. and Marjorie
4	Stillborn	F	
7	Patricia Florence Howell	F	Edward E. and Dorothy
8	William Santos	M	Ernest J. and Adeline B.
15	Cosmo	M	John A. and Anna
18	Emily Mary Rabello	F	Joaquin P. and Mary A.
28	Katherine Ann DeBettencourt	F	Nelson J. and Mildred
28	Stuart Levinson	M	Ralph and Sophie
28	Peter DeForest Leonard	M	Alpha F. and Constance E.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
September:			
4	Margaret Baptiste	F	Manuel V. and Clara
6	James Francis Beaumont	M	James F. and Virginia N.
7	William Waldo George	M	Carlisle G. and Esther G.
8	George Bennett Athearn	M	Elmer and Elizabeth
11	Nancy Rose Lopes	F	Constantine V. and Viola J.
16	Roger Gardiner Stanton, Jr.	M	Roger G. and Clara E.
22	Robert Bruce Macumber	M	Harold H. and Alice C.
22	Joan Whittemore	F	David L. and Angelince
24	Stephen Wayne Rose	M	Joseph A. and Alice E.
27	Ronald Francis Lopes	M	Frank S. and Lillian R.
October:			
4	Sandra Louise Shaw	F	Edward F. and Ethelyn G.
7	Cooper Alleynne Gilkes, 3rd	M	Cooper A. and Amy E.
7	Richard Robert Rabbitt	M	Owen J. and Clara J.
11	Judith Lee Norton	F	Alfred E. and Louise W.
16		M	
16	Mary Ellen Smith	F	Walter E. and Anna M.
23	John Oliviera Silvia	M	John O. and Bertha
27	August Vance Vincent Vorndom	M	August V. and Crystal C.
November:			
1	James Bernard Mucherheide	M	Arnold J. and Virginia L.
6	Leigh Reynolds Walker	M	James C. and Josephine L.
13	Ronald Daniel Ferriera	M	Richard D. and Alice M.
14	Alfred David Francis	M	Alfred J. and Adele F.
16	Benjamin Carlton Mayhew, III	M	Benjamin C. and Eileen
20	Sylvia Rogers	F	Vasco G. and Clarice
20	Judith Ann Landers	F	Edwin I. and Olive
22	Augustus Ben David, 2nd	M	Arthur and Stella V.
27	Lucinda Ann Da Rosa	F	Antonio G. and Celia
December:			
4	Kathleen Ann Beauchemin	F	Fraser George and Dora M.
13	Jon Roy Cottle	M	Eric W. and Marguerite E.
16	Donald Frank	M	Francis A. and Sarah A.
18	Jerome Tilton	M	Herbert C. and Rose E.
19	Benway	F	Harold F. and Bernice
23	Peter James Hathaway	M	Lewis W. and Anna P.
28	David Richard Luce	M	Clyde M. and Agnes L.
30	Donald Wayne Madeiras	M	Roland J. and Carolyn D.

MARRIAGES

Date	Names	Residence
January:		
1	Stanley Wallace Brown	Oak Bluffs, Mass.
	Mary Emma Gracia	New Bedford, Mass.
February:		
7	George William Wiseman	Oak Bluffs, Mass.
	Miriam Tower	Oak Bluffs, Mass.
16	Charles R. Murray	Fall River, Mass.
	Mary Elizabeth Golden	Oak Bluffs, Mass.
23	Antone Henry Silva	Edgartown, Mass.
	Lydia Clara Rogers	Tisbury, Mass.
March:		
1	Walter Alexander	Bellmore, N. Y.
	Winifred Mae Lawrence	Oak Bluffs, Mass.
April:		
24	William T. Souweine	Oak Bluffs, Mass.
	Rose V. Canha	Tisbury, Mass.
25	George Richard Hinckley	Oak Bluffs, Mass.
	Dorothy Evelyn Francis	East Falmouth, Mass.
June:		
26	Harry King Sutton	Flanders, N. J.
	Corrine Pearl Gazaille	Edgartown, Mass.
27	Nicholas Marion Corio	New Castle, Pa.
	Marjorie Allen	Tisbury, Mass.
July:		
3	William Patrick Silvia	Oak Bluffs, Mass.
	Gertrude Scheel	Oak Bluffs, Mass.
10	Thomas J. Dean	North Port, Long Island
	Ethel R. Andrews	Oak Bluffs, Mass.
August:		
6	Harry Edgar Daeche	New York City
	Clare Ann Koyack	New York City

MARRIAGES—Continued

Date	Names	Residence
12	Austin W. Matthis	Darrouzette, Texas
	Doris B. Horne	Oak Bluffs, Mass.
21	Linwood Hadley Bauer	Oak Bluffs, Mass.
	Joy Dorothea (Joyce) Cullen	Oak Bluffs, Mass.
25	Ernest William Pachico	Tisbury, Mass.
	Rita Frances Viera	Tisbury, Mass.
September:		
6	Antonio G. daRosa	Oak Bluffs, Mass.
	Cecelia Campos	Oak Bluffs, Mass.
6	James Daniel Ferreira	Oak Bluffs, Mass.
	Aurora Reva Rose	Oak Bluffs, Mass.
10	Frank Clark Harrell	Richland Springs, Texas
	Jo Ann Eslinger	San Marcos, Texas
October:		
10	William Joseph Amaral	Oak Bluffs, Mass.
	Barbara Fran Watson	Laconia, N. H.
12	William H. Kelly	Fall River, Mass.
	Sarah (Bryant) Upham	Oak Bluffs, Mass.
19	Adrian Francis Silvia	Oak Bluffs, Mass.
	Evelyn Mary Campos	Tisbury, Mass.
November:		
13	Harry Stoner, Jr.	Tisbury, Mass.
	Antoinette O'Keefe	Waterloo, Iowa
December:		
4	Manuel Clarence Mineros	Oak Bluffs, Mass.
	Anna Donaghy	New York City
15	Alfred Jay Green	Oak Bluffs, Mass.
	Alice Mary Antunes	Demarest, N. J.
27	Manuel Francis	Oak Bluffs, Mass.
	Mary Aurelia Martin	Oak Bluffs, Mass.

DEATHS

Date	Name	Age	Residence
1942			
December:			
22	Ann Simon	66	Oak Bluffs, Mass.
1943			
January:			
3	Joseph D. Tilton	92	Chilmark, Mass.
9	Henry C. Mixter	83	Edgartown, Mass.
20	Stillborn		
29	Sarah T. Vincent (Norton)	80	Tisbury, Mass.
February:			
10	Henry H. Jernegan	76	Edgartown, Mass.
23	Cora Adelaide Brown	72	Edgartown, Mass.
27	Antone Oliver Swartz	40	Oak Bluffs, Mass.
27	Marion H. Lair	73	Tisbury, Mass.
March:			
1	Fred K. Snow	73	Tisbury, Mass.
7	Mary Elizabeth (Mooney) Gordon	56	Oak Bluffs, Mass.
21	Mary B. Bagshaw	76	Oak Bluffs, Mass.
22	Ernest Sidelinger	77	Edgartown, Mass.
22	Fred F. Ames	79	Oak Bluffs, Mass.
31	Guy Fittz	72	Oak Bluffs, Mass.
April:			
12	Blanche F. Fisher	59	Oak Bluffs, Mass.
29	William Anson Briggs	79	Oak Bluffs, Mass.
May:			
2	Mary Henrietta Henry	62	Oak Bluffs, Mass.
5	Lena Monize	76	Edgartown, Mass.
7	Margaret E. Morrow	77	Oak Bluffs, Mass.
15	Edward R. Frasier	72	Oak Bluffs, Mass.
20	Robert MacLaughlin	84	Oak Bluffs, Mass.

DEATHS—Continued

Date	Name	Age	Residence
June:			
3	Abby Frank Smith	86	Edgartown, Mass.
7	Rufus Pease Davis	59	Assonet, Mass.
7	Raymond Francis Merchant	41	Tisbury, Mass.
12	Lisbeth (Lyle) Young	49	Great Neck, N. Y.
17	Mary G. Rolfe	61	Oak Bluffs, Mass.
July:			
3	Sara Elinor Eldridge (Mayhew)	85	Oak Bluffs, Mass.
4	Amelia Martha Phillips	85	Oak Bluffs, Mass.
19	Charles Peters DeCosta	48	Oak Bluffs, Mass.
20	Raymond Everett Waldron	59	West Tisbury, Mass.
August:			
3	Cyeslaw Mikolajczyk	33	New Bedford, Mass.
4	Stillborn		
5	Ralph Porter Kent	63	Attleboro, Mass.
18	Mary Gamble Cummins	74	Oak Bluffs, Mass.
20	Oliver Griffin Bowman	40	New York City
September:			
1	Gertrude Lawrence Brown (Stone)	78	Honolulu, T. H.
3	Mary Gomes Camacho	79	Oak Bluffs, Mass.
17	Alphonse Dugas	47	Edgartown, Mass.
18	Mary A. Gogan (Morrow)	74	Boston, Mass.
22	Pauline A. Stevens	48	New York City
24	Alice Corinne McDaniel	71	Cocoanut Grove, Fla.
26	Bert L. Manheimer	63	Fort Lauderdale, Fla
26	Arthur C. Smith	84	Oak Bluffs, Mass.
27	Abbie Davis Pease	83	Edgartown, Mass.
28	Mamie Silvia	55	Oak Bluffs, Mass.
October:			
14	Florence H. B. Casey (Barrett)	73	Oak Bluffs, Mass.
16	Alice Grey Stratton	87	Oak Bluffs, Mass.
21	Lizzie Garland Wright (Norton)	86	Tisbury, Mass.
25	Manuel Frank, Sr.	75	Tisbury, Mass.
27	Charles Norton	87	Chilmark, Mass.
31	Mollie Child Lawton	86	Oak Bluffs, Mass.

DEATHS—Continued

Date	Name	Age	Residence
November:			
1	John Henry Hayes	72	Oak Bluffs, Mass.
28	Bertha L. Smith (Ball)	72	Oak Bluffs, Mass.
December:			
1	Frank Campos, Sr.	74	Oak Bluffs, Mass.
2	Evelyn White	20	Oak Bluffs, Mass.
7	Margaret Dobbins (Kernan)	76	Tisbury, Mass.
9	Samuel W. Billings	73	Oak Bluffs, Mass.
10	Lewis H. Graves	63	Oak Bluffs, Mass.
11	Winthrop Mayhew Norton, Jr.	2	Tisbury, Mass.
17	Lillian Smith Thomas	72	Edgartown, Mass.
18	Lyman Smith Norton	72	Edgartown, Mass.
18	Mary Rose	83	Oak Bluffs, Mass.
29	Charles Hunt Brown	83	Tisbury, Mass.

SUMMARY OF RETURNS

The following are statistics of Births, Marriages and Deaths recorded during the year 1943:

Births:			
Males—Residents	11		
Non-residents	44		
		55	
Females—Residents	10		
Non-residents	20		
		30	
			85
Marriages			25
Deaths:			
Residents		31	
Non-residents		33	
			64

DOG LICENSE ACCOUNT

63 Males @ $2.00	$126.00	
15 Females @ $5.00	75.00	
15 Spayed Females @ $2.00	30.00	
		$231.00
Payments to Treasurer	$212.40	
93 Clerk's Fees	18.60	
		$231.00

SPORTING LICENSES

Resident Citizen's Fishing Licenses: 11 @ $2.00	$22.00	
Resident Citizens' Hunting Licenses: 50 @ $2.00	100.00	
Resident Citizens' Sporting Licenses: 7 @ $3.25	22.75	
Resident Citizens' Sporting and Trapping Licenses: 6 @ Free		
Non-resident Citizens' 3-Day Fishing Licenses: 2 @ $1.50	3.00	
Non-resident Citizens' Hunting Licenses: 2 @ $10.25	20.50	
Duplicate Licenses: 2 @ $ .50	1.00	
Non-Resident Military or Naval Service Sporting: 4 @ $2.00	8.00	
Resident Military or Naval Service Sporting Licenses: 7 @ Free		
		$177.25
Payments to Division of Fisheries and Game	$158.25	
76 License Fees retained @ $ .25 each	19.00	
		$177.25

Emma L. Oliver

Town Clerk.

Report of Library Trustees

The Library Trustees submit the report of the Librarian, showing circulation in each department of the Public Library, and wish to thank all who have in any way, contributed to the library either by gifts or loans.

We also wish to thank the Librarian for her interest and co-operation both with the trustees and the public.

WALTER C. RIPLEY,
DOROTHY BUNKER,
HARRY C. DORR,
Library Trustees.

Librarian's Report

To the Library Trustees:

The Librarian wishes to submit the following report for the year 1943:

Total circulation of books and magazines	8,021
Fiction	5,089
Non-fiction	893
Juvenile Fiction	1,089
Juvenile Non-fiction	170
Magazines	789

172 Cards were purchased by Summer Visitors.

56 Books were received as gifts.

167 New Books were purchased.

21 Magazines were subscribed to for the year.

Respectfully submitted,

DOROTHY BUNKER,
Librarian.

Report of Chief of Police

To the Honorable Board of Selectmen,
Dr. Chester L. Glenn, Chairman,
Oak Bluffs, Massachusetts.

Gentlemen:

I herewith submit my eighth annual report as Chief of Police for the year ending December 31, 1943.

Arrested for:

Assault and battery	4
Assault	1
Bigamy	1
Deserters Arm Forces	2
Failing to have inspection	1
Failing to keep to right of road	1
Driving under influence	5
Driving to endanger	2
Driving without a license	6
Drunkenness	6
Traffic on One-way street	1
Unregistered car	2
Uninsured car	2
Unlawful use of car	1
Refusing to stop for Police	2
Leaving scene of accident	4
Larceny less than $100.00	3
Runaway	1

Summons served	5
Warrants served	4
Commitments Taunton State Hospital	3
Persons Fingerprinted	24
Telephone Calls	2,230
Departments assisted	338
Complaints	371
Investigations	431
Persons assisted	490
Persons questioned and released	294
Arm Forces assisted	52
Persons reported lost	12
Persons found	8
Police passes issued	51
Persons bitten by dogs	3
Property recovered valued at	$6,732.01
Row boats lost	3
Row boats found	5
Cars reported missing	10
Cars recovered	8
Bicycles stolen	23
Bicycles recovered	20
Cash found and returned to rightful owners	$155.34
Persons injured by falls on street and reported	2
First Aid given	11
Automobile accidents investigated (minor)	14
Automobile accidents with personal injuries	3
One-way traffic violations not prosecuted	51
Bicycles on one-way stopped	169
Fire Alarm sounded by Police	1
False Alarms	2
Persons apprehended for ringing alarms	3
Fires extinguished by Police	2
Accidental death by fall	1
Accidental death by drowning	1

Town Bathing ordinance, violations	88
Emergencies	5
Personnel turned over to Military Authorities	23
Disturbances	37
Runaway horse	1
Dogs reported lost	25
Dogs found	22
Dogs run over	15
Dogs disposed of	9
Dogs rescued	2
Cats run over	1
Cats rescued	1
Doors found open by inspection	28
Doors found open by night patrolman	2
Shutters down	3
Windows found open and unlatched by inspection	12
Window pains found broken by inspection	33

The number of police in the department was not sufficient to cope with conditions in Oak Bluffs this summer. There were only five special police compared with seven during peace time. It is my recommendation that more police be added to the department for the protection of life and property. Ocean Park was patrolled every hour and after eleven P. M. all persons were ordered out of the park as per the order of the Board of Selectmen.

I want to thank all Auxiliary Police who participated during the dim and black outs and all persons who cooperated with the Police.

Respectfully submitted,

AUGUSTUS F. AMARAL,
Chief of Police.

Report of Shellfish Warden

To the Honorable Board of Selectmen,
Chester L. Glenn, Chairman,
Oak Bluffs, Massachusetts.

Gentlemen:

The following is a brief report of the Shellfish Department for the year ending December 31, 1943. This report, of course, only includes shellfish taken since I took office, October 7, 1943.

The approximate number of bushels of scallops taken from the waters of the Town of Oak Bluffs by commercial fishermen is as follows:

Sengekontacket Pond:

October 18, 1943 to December 31, 1943
Scallops 500 Bags

Lagoon Pond:

November 8, 1943 to December 31, 1943
Scallops 3,400 Bags

Oak Bluffs Harbor:

November 29, 1943 to December 31, 1943
Scallops 450 Bags

There were 126 licenses issued during the year 1943.

The ceiling price for scallops was $4.05 per gallon.

New Markers were placed in Lagoon Pond.

Respectfully submitted,

BENJAMIN D. MADEIRAS,
Shellfish Warden.

Report of Finance Committee

GENERAL GOVERNMENT

Moderator's Salary		$35.00
Selectmen's Salaries	$1,500.00	
Expenses	1,000.00	
		2,500.00
Accountant's Salary	$2,000.00	
Expenses	100.00	
		2,100.00
Treasurer's Salary	$950.00	
Expenses	250.00	
Determining Tax Titles	1,000.00	
		2,200.00
Collector of Taxes, Salary	$950.00	
Expenses	700.00	
		1,650.00
Assessor's Salaries	$900.00	
Expenses	425.00	
		1,325.00
Town Counsel, Salary	$150.00	
Expenses	25.00	
		175.00
Town Clerk's Salary	$300.00	
Expenses	400.00	
		700.00

Board of Registrars Salaries	$300.00		
Elections and Registrations	350.00		
		650.00	
Town Building, Incidental Supplies and Repairs		150.00	
Rent of Hall, Town Meeting Purposes		300.00	
			$11,785.00

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Chief of Police, Salary	$2,190.00	
Night Patrolman's Salary	1,825.00	
Patrolman's Salaries	1,400.00	
Police Expenses	1,208.50	
		$6,623.50

FIRE DEPARTMENT

Chief of Fire, Salary	$200.00
Engineer's Salaries	200.00
Supt. of Fire Alarm, Salary	200.00
Forest Fire Warden's Salary	50.00
Firemen's Salaries	1,550.00
Steward's Salary (Janitor full time for all town buildings)	1,200.00
Fighting Forest Fires	150.00
Contingent Expenses	2,000.00
Hydrant Rental	6,900.00

Fire Lines	200.00	
New Hose	500.00	
New Tires for Hook and Ladder Truck	250.00	
		$13,400.00

SEALER OF WEIGHTS AND MEASURES

Salary	$150.00	
Expenses	100.00	
		250.00

FORESTRY DEPARTMENT

Moth Extermination	$800.00	
Trimming Trees, Expenses	100.00	
Tree Warden's Salary	25.00	
		925.00
		$21,198.50

HEALTH AND SANITATION

Board of Health, Salaries	$ 300.00
Health Expenses	1,100.00
Collection of Offal	3,015.00
Care of Dump and Sweeping Streets	2,000.00
Public Sanitaries, Salaries and Expenses	1,200.00
Care of Beaches	200.00
Inspector of Slaughtering, Salary	50.00
Expenses	45.00

Inspector of Animals, Salary		50.00	
Inspector of Milk, Salary		50.00	
Expenses		25.00	
Protection of Shellfish Industry:			
Fish Warden's Salary	$1,000.00		
Expenses	150.00		
Regulation Bags	100.00		
Establishing Markers in Ponds	50.00		
Transplanting Shellfish and Eradication of Starfish	1,000.00		
		2,300.00	
Rat Control Program		300.00	
			$10,635.00

HIGHWAY DEPARTMENT

Superintendent of Streets, Salary		$1,965.00	
Concrete Roads		5,000.00	
Dirt Roads		800.00	
Sidewalk Repairs		200.00	
Bulkheads and Bridges		500.00	
Cleaning and Constructing Catch Basins		500.00	
Snow Removal		500.00	
Repairs to Rafts		100.00	
V-Snow Plow Complete		500.00	
Street Lighting		7,500.00	
Harbor Master, Salary	$75.00		
Expenses	50.00		
		125.00	
			$17,690.00

PUBLIC WELFARE

Aid to Dependent Children	$2,000.00	
Dependent Persons	9,000.00	
Old Age Assistance	22,000.00	
State and Military Aid	400.00	
Soldiers' Relief	800.00	
		$34,200.00

SCHOOL DEPARTMENT

School Department, Salaries and Expenses	$34,389.25
Library Department, Salaries and Expenses	1,350.00

RECREATION AND UNCLASSIFIED

Public Parks	$2,500.00	
Ocean Park, paint and repairs to benches	200.00	
North Bluffs, loam and resurfacing	500.00	
Washington and Waban Parks	100.00	
Power Motor	200.00	
		$3,500.00

Unclassified:

Memorial Day	$75.00
Advertising	1,400.00
Repairs to Bath Houses	800.00
Reserve Fund	500.00
Mosquito Control	150.00

Insurance	979.54		
Town Reports	350.00		
Rationing Board Expenses	100.00		
		4,354.54	
			$7,854.54

CEMETERY DEPARTMENT

Chairman of Board, Salary	$75.00	
Cemetery Expenses	700.00	
		$775.00

MATURING DEBT

Maturing Debt	$10,000.00	
Interest	1,187.50	
		$11,187.50
		$151,064.79

The committee recommends that the Town decide whether or not funds are to be raised and appropriated for Baseball and Band.

The committee recommends that the Dog Tax Refund received be used by the Library Department for the purchase of new books.

Respectfully submitted,

ALBERT E. HOLMES,
Chairman.

Warrant
for the Annual Town Meeting, 1944

COMMONWEALTH OF MASSACHUSETTS
Dukes County, ss.

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs, who are qualified to vote in town affairs and elections to assemble at the Sacred Heart Parish Hall, Wamsutta Avenue in said Oak Bluffs on Tuesday, February 8, 1944 at nine o'clock in the forenoon, then and there to act upon the following articles:

ARTICLE 1. To elect the following officers on the official ballot:

A Moderator, for one year.
A Selectman and Member of the Board of Public Welfare, for three years.
A Town Clerk, for one year.
A Town Treasurer, for one year.
A Collector of Taxes, for one year.
A Member of the School Committee, for three years.
A Park Commissioner, for three years.
A Member of the Planning Board, for five years.
Two (2) Constables, for one year.
A Tree Warden, for one year.

Five (5) Members of the Finance Committee, for three years.

The polls for the reception of votes for the aforesaid officers will be open at seven o'clock in the morning on Wednesday, February 9, 1944, and shall close at three o'clock in the afternoon.

ARTICLE 2. To choose all other necessary town officers.

ARTICLE 3. To hear the reports of the Selectmen and other Boards and Committees.

ARTICLE 4. To see what sums of money the town will vote to raise and appropriate for the payment of town debt and necessary expenses of the several departments for the current year and to act upon the recommendations of the finance committee.

ARTICLE 5. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1944, and to issue a note or notes therefore payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 6. To see if the town will vote to authorize the Assessors to remit all taxes as cannot in their judgment be collected.

ARTICLE 7. To see if the town will vote to authorize the Collector to use all means of collecting taxes that a Town Treasurer, when appointed Collector, may use.

ARTICLE 8. To see if the town will vote to pay firemen for the ensuing year.

ARTICLE 9. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money on or after January 1, 1945 in anticipation of the revenue of the financial year beginning January 1, 1945, and to issue a note or notes therefore payable within one year, any debt incurred under this vote to be paid from revenue of the financial year beginning January 1, 1945.

ARTICLE 10. To see if the town will vote to raise and appropriate the sum of $150.00 for the purpose of maintaining, during the ensuing year, mosquito Control works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931. (Recommended by the Finance Committee.)

ARTICLE 11. To see if the town will vote to adopt the following by-law: Article 5 A, Section 1. The Collector of Taxes shall collect, under the title of Town Collector, all accounts due the Town which are committed to him. Section 2. Every department of the Town shall deliver to the Town Accountant at least once in every month a separate statement of each account due the Town arising through any transaction with such department. Upon receipt of such statements of accounts the Town Accountant shall commit such accounts to the Town Collector for collection. This section shall not apply to taxes and special assessments, licenses and permits issued or granted by the various departments of the Town, nor to costs and fees charged by said department, nor to interest on investments of sinking or trust funds.

Section 3. Any Account committed by the Town Accountant which the Town Collector is unable to collect by ordinary efforts may be referred by the Town Collector to the Town Counsel for instruction as to procedure. So far as permitted by law, any account or portion thereof may be abated by the department in which such account originated. The Town Accountant shall be notified in writing of the abatement of any such committed account or portion thereof. Section 4. The Town Collector shall, once in each week or oftener, pay over to the Treasurer all money received by him during the preceding week or lesser period on every such account, including any sums received as interest on moneys received by him on such accounts and deposited in any bank. He shall give bond to the Town for the faithful performance of his duties in a form approved by the Commissioner of Corporations and Taxation and in such sum, not less than the amount that may be established by said Commissioner, or shall be fixed by the Selectmen.

ARTICLE 12. To see what action the town will take toward preparing zoning laws for the town, or take any other action relative thereto.

ARTICLE 13. To see if the town will raise and appropriate the sum of $1,000.00 for expenses incurred drawing up zoning laws, or take any other action relative thereto.

ARTICLE 14. To see if the town will vote to instruct the Assessors to use free cash in the treasury when determining the tax rate for the current year.

ARTICLE 15. To see if the town will vote to purchase the Cottage City Water Company for the sum of

$256,625.00 said purchase to be made in accordance with Chapter 40, Section 38 of the General Laws, and to authorize the Treasurer with the approval of the Selectmen, to issue bonds or notes to cover such purchase, same to be retired in thirty years, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 16. To see if the town will raise and appropriate a sum of money to hardsurface Barnes Road beginning at the Vineyard Haven-Edgartown Road to Barnes Road across Lagoon Road to Circuit Avenue, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 17. To see if the town will vote to rescind the vote passed at the annual town meeting held on February 3, 1920, "that the town pay laborers $4.00 per day of eight hours," or take any other action relative thereto.

ARTICLE 18. To see if the town will vote to establish the rate of pay of laborers, or take any other action relative thereto.

ARTICLE 19. To see if the town will vote to raise and appropriate $100.00 for ragweed extermination, or take any other action relative thereto.

ARTICLE 20. To see if the town will instruct the Selectmen to enter into contract with the American Coin Lock Company, Inc., or take any other action relative thereto.

ARTICLE 21. To see if the town will vote to raise and appropriate or transfer from available funds in the

treasury, a sum of money for the purchase of war bonds or other bonds that are legal investments for savings banks, in order to establish a postwar rehabilitation fund, in accordance with the provisions of Chapter 5, Acts of 1943.

Hereof fail not and give public notice by causing this notice to be posted in two or more places in the Town at least seven days before the time of said meeting. And make due return of this warrant with your doings thereon to the Town Clerk at the time and place specified.

Given under our hands this twentieth day of January, 1944.

CHESTER L. GLENN,
ANTONE P. MEDERIOS,
JOSEPH A. SYLVIA,
Board of Selectmen,
Town of Oak Bluffs.

Pursuant to the foregoing instructions I hereby notify and warn the inhabitants of the Town of Oak Bluffs qualified to vote as expressed in this warrant to meet at the time and place specified.

Attest:

RAYMOND F. BILLINGS,
Constable.

ANNUAL REPORTS

of the

SUPERINTENDENT OF SCHOOLS

of

OAK BLUFFS

For Year Ending December 31, 1943

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Oak Bluffs:

It gives me great pleasure to submit my eighth annual report of the Oak Bluffs School.

Personnel

During the past year three teachers have resigned to accept teaching positions on the mainland.

Estelle Mackey resigned to accept a position at Swansea.

Marion J. Kelly resigned to accept a position in Quincy.

Lucy L. Colaizzi resigned to teach in Falmouth.

Robert H. Hughes was given a leave of absence to enter the U. S. Navy.

Miss Colaizzi for many years had taught the second grade. Her training, experience, and ability had made her invaluable to the school. Her resignation resulted in a distinct loss to the town.

It was with much regret that Mr. Hughes was released for the duration of the war. Mr. Hughes is an unusually strong teacher and we hope for his early return to the high school staff.

We have been very fortunate in filling vacancies. Good teachers are hard to find and salaries offered in mainland towns are very much higher than was the case two years ago.

Miss Anna M. York, a graduate of Farmington Normal School, and with considerable experience in primary grades was employed to teach grade one.

Miss Elizabeth O'Brien, who was graduated last June with B. S. in Education degree from Salem Teachers' College, was engaged for grade two.

Mrs. Inez M. Howes, a graduate of Bridgewater Teachers' College, and a teacher of wide experience, was elected to teach the fourth grade.

As a military substitute for Mr. Hughes we were fortunate in securing Alpha F. Leonard, a graduate of Brown University and a former principal of the school, to teach mathematics and science.

Salaries

Teachers receiving less than $1500 were given a 10% salary increase and those receiving over $1500 were given $150 increases dating from January 1, 1943. Those teachers who were still below the maximum salary were given the usual increments in September. Even with these increases salaries are still low in comparison with salaries of teachers in towns "off island" of comparable size, and wealth expressed in taxable property. Nearly all Massachusetts towns increased salaries of all school employees 10% or more last spring so even with our 1943 increase we must still bid against towns offering higher salaries; as low or lower living costs, and less expense

for travel. All this eventually will mean a lowering of the efficiency of our school. As our superior teachers leave we shall not be able to replace them with teachers equally efficient unless money is available to offer higher salaries than we now pay.

Effect of War

In my report of a year ago I referred to the change of emphasis and changes in the course of studies and subject matter. These changes are continuing. The war is having other effects on the school. Because of available jobs and good wages many pupils have left school. They fail to realize the jobs may be of short duration and if they should stay in school and complete their work they would be better fitted to earn a living.

With the gradual inflation that has been allowed to develop the cost of our school is constantly going up. Everything we buy, labor, coal, books, supplies, cost more each year. The most serious effect of the war, however, is in the attitude of some pupils and parents. The extreme importance of an "all out" war effort has made many peace time activities seem of little account. For the boy or girl from 6 to 16 years of age or, until he is graduated from high school, his education should be his major activity with other affairs relegated to a secondary position. In other words, for him school should come first. Even the armed forces have accepted this thesis and allow boys to remain in school after enlistment or send them to schools for training. During the last year and a half the fact becomes noticeable that, in some cases, parents and pupils are placing the child's education far down on their list of activities in relative importance. Some pupils say they cannot stay after school for help or make up work,

as they have after school jobs. Pupils are absent or tardy for trivial reasons, as indicated by the written requests sent in by parents that the pupils be excused, "To do an errand", "He over slept", "I needed him at home", "He was away", etc. Home assignments are frequently unprepared. The result is low marks in many subjects. The number of pupils who fail for promotion or graduation will be entirely too large and unjustified, unless all parents and pupils realize soon that there is a job to be done at school by every boy and girl and it must be done before other activities are assumed.

Teachers' Meeting

The teachers of English in the three island high schools have held meetings each month since September with the superintendent of schools and prepared a revised course of study for English classes in grades 7 to 12. Emphasis is given to oral and written English with a systematic review of grammar. Not more than half the time of the senior high school classes may be given over to the study of Literature.

Commercial teachers also have met monthly with the superintendent and revised the course of study for their department.

Teachers of grades one and two have met each month with the superintendent for discussion and demonstrations of teaching methods particularly in reading.

Committees of teachers are studying arithmetics and geographies with the idea of possible changes in September, 1944.

Junior Red Cross

The schools are asked to participate in many extraneous activities, worthy in themselves but with little relation to the purposes for which schools have been ordained. Frequently so much time is given to such activities that the work of the children suffers. For that reason we are obliged to say "no" at times when organizations urge various activities in which they are interested. However, we have been very glad to establish a Junior Red Cross unit in every school. First, that children may feel that they have an organized effort in war work. Second, because we believe the children should experience the satisfaction of doing something for others without personal reward or aggrandizement. During the year the Junior Red Cross of Martha's Vineyard (including all schools) has accomplished, among other things, the following:

Collected 90 books, 1,200 lbs. of paper, 16 tons of metal.

Made—1,500 art and crafts articles for Veteran's Facilities, 4 afghans, 40 wood and metal articles for first aid training and other civilian defense purposes.

Number of members who completed First Aid Courses 95

Number of members who completed Water Safety Courses 50

Number of members who completed Home Nursing Courses 62

Members from three high school units go to the Red Cross rooms and make surgical dressings which are counted as part of chapter quota.

High School Library

A reading table, chairs, and book cases have been obtained and books catalogued. The school has eighty-four volumes in the field of science, one hundred and ninety-four in the Social Studies, and two hundred and twenty volumes in the field of English. One hundred and fifty-six new volumes have been added this year. The following magazines are available on the reading table: The United States News, Newsweek, Popular Mechanics, Readers Digest, National Geographic. A good school library is essential in a modern school. We have a good start and plan for its steady growth from year to year.

Special Departments

Music. Miss Pauline Young, teacher of Vocal Music, in her report to me says in part:

"From the first grade through the high school, the aim in vocal music is to have the children really learn to enjoy music and appreciate it. This is begun in Grade I, where the children first learn to find their singing voices by the use of calls, imitations, rote songs, and by listening to good recordings. Tonal and rhythmic work is given in drills, by folk dances and the rhythm band.

As they progress, the pupils learn more advanced rote songs, and have had the experience of syllable reading, through the study and reading songs. They can now find "do," from a given signature, and are acquainted with the chromatic signs, major and minor mode, and musical notation. In the fifth and sixth grade two and three part singing is introduced, and continued through the secondary schools."

Home Economics. Miss Gladys McGaw, teacher of Home Economics, reports as follows:

Clothing—Fifth and Sixth grades—Instruction in and practice on the basic construction stitches. Example: even, uneven, and dressmakers basting, hemming, overhanding, backstitch, overcasting, and gathering.

Fifth grade sewing problem stuffed animals. Problem introduced a few simple embroidery stitches and opportunity to use several of the basic stitches.

Sixth grade major problem for year, the operation of the sewing machine. Construction of simple garment by machine. Articles made: Capes for good grooming, slips, and aprons.

Seventh grade, and High School girls worked to become more adept in the operation and care of the sewing machine. Those unable to buy material devoted their time renovating garments and Red Cross sewing. Those who purchased material made skirts, aprons, slips, dickies, blouses, dressing table covers, and dresses.

Foods—Eighth grade—Intensive study of classes of foods, vitamins, and minerals. A breakfast unit divided into several parts. Breakfast fruits, beverages, cereals, hot breads, and egg cookery. Practical tests, and notebooks.

Freshmen—Luncheon unit divided in several parts: Soups, Omelets, Cheese cookery, Simple Main Dishes, and Luncheon desserts. Practical work, notebooks, and posters.

Sophomores—Study made of Food preservation, Meat, Fish, and Poultry, and Cakes. Laboratory work, notebooks, and posters.

Seniors—Course divided into three sections. Food Preservation, Meal Planning and Serving of Dinners, and Pastry. Practical work, notebooks, and posters.

Number of pupils receiving instruction—80.

In Conclusion

In closing this report I wish to express my appreciation of the fine spirit of co-operation that prevails among teachers, school committee and citizens in the united effort of offering an educational opportunity to boys and girls. Every one wants a good school and is willing to do his part, not only to make it so but to have it improve year by year. It is an honor and privilege to serve you as Superintendent of Schools.

Respectfully submitted,

ARTHUR B. LORD,
Superintendent of Schools.

PRINCIPAL'S REPORT

Mr. Arthur B. Lord,
Superintendent of Schools.

Dear Sir:

I hereby submit the report of the Oak Bluffs School for the year ending December 31, 1943.

The school has tried to keep pace with the nation at war by continuing to adapt its program to the needs of the pupils in order that they may be better prepared to meet the demands of the post-war world. The task of adding newer subjects to the curriculum and revising regular courses has been accomplished. However, the job of organization is minor in comparison with the responsibility the school has of training the minds of pupils in attaining proper attitudes and ideals. The pupil who faces life with a determined and cooperative attitude becomes an effective citizen.

As we look through the list of graduates and students of the past decade or more, we find that over ninety per cent of the boys who attended High School are in some branch of the services. The school takes pride in hearing reports of their success as is evidenced by their advancements in both commissioned and non-commissioned ranks. Such success is a definite proof that they must be approaching their tasks with the proper spirit and attitudes.

Each Friday the pupils continue to make their purchases of War Bonds and Stamps. During the school

year ending last June Stamps and Bonds worth $4,165.40 were purchased directly through the school. During the four months of this school year, the sum of $2,823.60 has been realized. We try to impress upon the students the value of thrift and the realization that each one is a vital part in the war effort.

In the Fall through the combined efforts of the Massachusetts Audubon Society, the Martha's Vineyard Garden Club and the School Committee, a course in Nature Study was introduced to the pupils of the fifth grade. Every two weeks an instructor from the Audubon Society gives a lesson which has developed much interest and enthusiasm among the students.

With more encouraging news from the war fronts, it becomes increasingly evident that the children in schools today will form the nucleus about which the post war world will be shaped. The school stands ready to share with the home and community the responsibility of training the youth. There must be cooperation from every social agency, if the students of today are to become the efficient citizens of tomorrow.

In conclusion, I wish to express my appreciation to the School Committee, the Superintendent, and the faculty for their co-operation and assistance in guiding the youth of the community.

Respectfully submitted,

CHARLES E. DOWNS,
Principal.

REPORT OF THE SCHOOL NURSE

No phase of education is more important in the lives of the children of a nation at war than that which teaches them how to attain and maintain good health.

We are alarmed when we are told that over 25% of our youth at the pre-induction age are found unfit for service in the Armed Forces.

The home, the school, and the community have a joint responsibility in seeing to it that physical fitness is constant and lasting. It should be achieved for passing youth at an early age.

The nation-wide epidemic of the Flu and Measles has included us in its virulence.

Martha's Vineyard is most fortunate in having teachers alert and co-operative in health activities. Parents should know that teachers participate in the health work of the school to the fullest extent of their ability. Teachers are usually quick to note that a child is not feeling well, recognizing signs of illness, and sending him home for medical care, thus benefiting him and protecting the class.

The most pronounced defects in school children are posture, improper throat and foot conditions. Much is being done in schools to overcome these defects. Much of the problem is one that must be solved in the home.

Health Statistics

The school physician has examined 206 pupils and immunized 23 against diphtheria. The school nurse has made 42 school visits, 97 class room inspections, 190 eye examinations, 177 ear examinations, 63 home visits, 5 office visits, 64 class room talks, 138 consultations.

The school dentist examined 171 children. The number with perfect teeth was 65.

Physical defects found by the school physician were posture 45, throats 43, nose 5, glands 21, hearts 3, feet 57.

Respectfully submitted,

IRENE LANDERS,
School Nurse.

STATISTICS FOR YEAR—1942-1943

Teacher	Grade	Total Membership Boys	Total Membership Girls	Average Daily Attendance	Average Membership	Percent of Attendance
Anna M. York	1	18	13	24.05	27.84	89.82
Lucy L. Colaizzi	2	22	12	24.19	26.55	93.24
Muriel F. Pease	3	11	13	19.25	21.22	90.75
Marion J. Kelly	4	13	12	19.17	20.30	94.46
Leona F. Hersum	5	9	13	19.85	21.07	94.20
Mary E. Place	6	7	11	12.79	13.67	93.56
Mary J. Cashman	Special	9	8	12.42	15.20	81.70
William J. Golden	Trade School	15	0	10.28	11.24	91.48
Seventh Grade		9	14	19.20	20.15	95.28
Eighth Grade		12	12	20.53	22.65	90.66
High School		7	29	30.51	32.94	92.60

STATISTICS DECEMBER—1943

Teacher	Grade	Enrollment Boys	Girls
Anna M. York	1	10	13
Elizabeth M. O'Brien	2	13	10
Muriel F. Pease	3	17	9
Inez M. Howes	4	11	12
Leona F. Hersum	5	8	12
Mary E. Place	6	10	12
Mary J. Cashman	Special	7	5
William J. Golden	Trade School	18	0
Seventh Grade		6	8
Eighth Grade		6	12
High School		2	33

High School Faculty

CHARLES E. DOWNS, *Principal*

HARRY C. DORR — ALPHA F. LEONARD

JOSEPHINE T. KOCHANSKA — BERTHA B. ANTES

BARBARA BURNS — GLADYS D. MCGAW

Music Supervisor — *School Nurse*

PAULINE M. YOUNG — IRENE V. LANDERS

School Physician

FRANCIS C. BUCKLEY, M.D.

REVIEW OF CLASS OF 1943

Nelson Amaral	Amaral Brothers	Oak Bluffs, Mass.
Anthony Ameral	U. S. Navy	Martha's Vineyard
Alice (Antunes) Green	Rationing Board	Oak Bluffs, Mass.
Lillian Gonsalves	Vineyard Laundry	Oak Bluffs, Mass.
Evamae Look	Dr. Amaral	Oak Bluffs, Mass.
Mary Jane Merritt		Oak Bluffs, Mass.
Faye Norton	Vineyard Laundry	Oak Bluffs, Mass.
Shirley Rogers	Aerovox Corporation	New Bedford, Mass.
Cecelia Silvia	Cornell Dubilier	New Bedford, Mass.
Phillip Sylvia	U. S. Army	Camp Swift, Texas

SCHOOL CALENDAR

1944-1945

Winter Term:
January 3, 1944—February 18, 1944

Spring Term:
February 28, 1944—April 14, 1944

Summer Term:
April 24, 1944—June 16, 1944

Fall Term:
September 6, 1944—December 22, 1944

Winter Term:
January 2, 1945—February 16, 1945

Spring Term:
February 26, 1945—April 13, 1945

Summer Term:
April 23, 1945—June 15, 1945

HOLIDAYS:

Memorial Day—May 30, 1944

Columbus Day—October 12, 1944

Teachers Institute—October 28, 1944

Armistice Day—November 11, 1944

Thanksgiving Day—From noon Wednesday, preceding the holiday, to the Monday morning following.

ENTRANCE REQUIREMENTS

All children six years old on or before October first will be admitted to Grade One. All children who, on or before October first, will be five years, six months old, but who have a mental age of six as established by examination, may be admitted to Grade One.

ANNUAL REPORTS

FOR 1944

TOWN OF OAK BLUFFS
COTTAGE CITY
1880
1907
OAK BLUFFS
MASSACHUSETTS

TOWN OF

OAK BLUFFS

Index

Page

Assessors' Report 11
- Estimated Receipts 12
- Exempted Property 15
- Motor Vehicle Excise Taxes..... 14
- Recapitulation 11-12
- Table of Aggregates 13-14
- Town Property 15-16
- Warrants to Collector 13

Accountant, Report of 17

Receipts:
- Agency 21
- Debt 20
- Departmental 19-20
- Fines and Forfeits 19
- Grants and Gifts 18-19
- Interest 20
- Licenses and Permits 18
- Privileges 19
- Refunds 20-21
- Taxes 17
- Trust Funds 21
- Unclassified 21
- Water Department 21

Payments:
- Accountant's Department 22
- Agency 42
- Assessors' Department 24

Balance Sheet 52-55
Cemetery 40-41
Collector's Department 23-24
Elections and Registrations 25
Law Department 24
Selectmen's Department 22
Treasurer's Department 23
Town Clerk's Department 24-25
Town Buildings 25
Rent of Hall 25

Education:
- Library Department 37
- School Department 36
- Vocational 36

Protection of Persons and Property:
- Fire Department 26-27
- Forestry Department 27-28
- Health Department 28-29
- Hurricane Damage 33
- Inspector of Animals 30
- Inspector of Milk 29
- Inspector of Slaughtering 30
- Sealer of Weights and Measures..... 27
- Shellfish Department 30
- Streets and Dump 29
- Public Sanitaries and Care of Beaches..... 29

Highway Department:
- Bulkheads and Bridges 31
- Cleaning Catch Basins 32
- Concrete Roads 30-31
- Dirt Roads 31
- Harbor Master 33-34

Removal of Snow 31-32
Sidewalk Repairs 32
Street Lighting 33
Repairs to Rafts 32

Park Department 37-38
North Bluff General Overhauling..... 38
Public Parks, Tennis Courts, etc 38-39

Police Department 26

Public Welfare Department:
Aid to Dependent Children, Federal Grant. 34
Dependent Persons 34
Federal Grant—Old Age Assistance, Adm.. 35
Federal Grant—Old Age Assistance, Expenses 35
Old Age Assistance 35
State and Military Aid 35
Soldiers' Relief 35
Water Department 41

Refunds 42
Reserve Fund 40
Maturing Debt 42
Interest 41

Town Clerk's Report:
Births 86-88
Deaths 92-94
Marriages 90-91
Dog License Account and Summary 95-96

Librarian's Report 100
Report of State Auditor 56-85
Report of Finance Committee 105-110
Report of Library Trustees 100
Report of Chief of Police 101-102

Report of Shellfish Warden 103-104
Report of Water Department 97-99
Town Officers 7-10
Trust Funds 42
School Report 119-134
Summary of Appropriations 43-51
Unclassified 39-40
Warrant 111-117

Annual Financial Report

OF THE

TOWN OF
OAK BLUFFS

For the year ending December 31,

1944

With which is included the

Annual School Report

MARTHA'S VINEYARD PRINTING CO.
OAK BLUFFS, MASSACHUSETTS
8c—2-1945

Town Officers—1944

Selectmen and Board of Public Welfare

ANTONE P. MEDEIROS	Term Expires 1945
JOSEPH A. SYLVIA	Term Expires 1946
CHESTER L. GLENN	Term Expires 1947

Town Clerk

ANNA L. OLIVER

Town Accountant

ANNA L. OLIVER

Board of Assessors

REUBEN PHILLIPS	Term Expires 1945
JOHN H. HUGHES	Term Expires 1946
WILLIAM R. AMARAL	Term Expires 1947

Town Treasurer

HOSEA S. LOOK

Collector of Taxes

ESTELLE L. FRASIER

School Committee

ETHEL L. BARNEY	Term Expires 1945
MARY C. DeBETTENCOURT	Term Expires 1946
CLEMENT N. AMARAL	Term Expires 1947

Board of Health

ANTONE P. MEDEIROS JOSEPH A. SYLVIA
CHESTER L. GLENN

Park Commissioners

ALBERT R. CLEMENTS (Resigned)	Term Expires 1945
ANTONE E. VIERA	Term Expires 1946
FRANCIS H. BERNARD	Term Expires 1947

Cemetery Commissioners

MAUDE L. SMITH	Term Expires 1945
WALTER C. RIPLEY	Term Expires 1946
CHARLES A. WILLIAMS	Term Expires 1947

Water Commissioners

ANTONE P. MEDEIROS	Term Expires 1945
JOSEPH A. SYLVIA	Term Expires 1945
CHESTER L. GLENN	Term Expires 1945

Library Trustees

DOROTHY BUNKER	Term Expires 1945
WALTER C. RIPLEY	Term Expires 1946
CHARLES E. DOWNS	Term Expires 1947

Board of Fire Engineers

HARRY T. WEBB WILLIAM R. AMARAL
JOSEPH A. FARLAND

Acting Chief of Police

PERCY A. DEAN

Regular Patrolman

ALTON S. BUNKER

Town Counsel

FRANK VERA

Board of Registrars

ANNA L. OLIVER	Term Expires 1945
PERCY E. NOYES	Term Expires 1945
RAYMOND E. BROWN	Term Expires 1946
WILSON J. THOMAS	Term Expires 1947

Superintendent of Streets
EUGENE A. COSTA

Inspector of Wiring
WILLIAM J. GOLDEN

Truant Officer
HARRY T. WEBB

School Physician
CHESTER L. GLENN

Harbor Master
STANLEY M. FISHER

Sealer of Weights and Measures
RAYMOND F. BILLINGS

Tree Warden
WILLIAM R. BLANKENSHIP

Forest Fire Warden
HARRY T. WEBB

Moth Superintendent
WILLIAM R. BLANKENSHIP

Constables
ANTHONY R. MARCIEL RAYMOND F. BILLINGS

Surveyors of Lumber and Measurers of Wood and Bark

JESSE STEERE HENRY FAUTEAUX

Pound Keeper

RAYMOND F. BILLINGS

Field Drivers

AUGUSTUS F. AMARAL EUGENE A. COSTA

Finance Committee

Term Expires 1945

ARTHUR BEN DAVID BRADFORD J. CHURCH
ALPHA F. LEONARD LEO G. GOULET
MANUEL C. ROSE, JR.

Term Expires 1946

IRVING KLIGLER JOHN E. PHILLIPS
G. STANLEY GARLAND LEMUEL O. PHILLIPS
AUGUSTUS BEN DAVID

Term Expires 1947

JOSEPH E. AMARAL WM. N. DeBETTENCOURT
M. CLATONE HOYLE ANTON J. DeBETTENCOURT
H. WESTON CHASE

Assessors' Report

Total Valuation of Assessed Estate, January 1, 1944		$4,929,820.00
Assessed Personal Estate	$601,387.00	
Assessed Real Estate	4,328,433.00	
		$4,929,820.00
Total Tax on Personal Estate, January 1, 1944	$16,237.45	
Total Tax on Real Estate, January 1, 1944	116,867.69	
Total Tax on Polls	972.00	
Gain	2.38	
Total Tax on Ship and Vessel Excise	161.25	
		$134,240.77

RECAPITULATION TABLE

Appropriations voted in 1944 to be raised by Taxation	$179,529.78	
Total appropriations voted to be taken from available funds		
In 1944 $20,000.00		
In 1943 2,880.00		
	$22,880.00	
		$202,409.78
Total Overlay Deficits	$625.13	
State Tax	9,075.00	
State Parks and Reservations	120.65	
State Audit of Municipal Accts.	222.80	
County Tax	9,743.57	

Underestimate County Tax	3,944.13	
Overlay 1944	6,339.93	
		$30,071.21
		$232,480.99

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	$12,807.76	
Corporation Tax	6,790.64	
Gasoline Tax under Acts of 1943, Chapter 569	6,596.14	
Motor Vehicle and Trailer Excise	1,000.00	
Licenses	3,000.00	
Fines	50.00	
Protection of Persons and Property	24.62	
Health and Sanitation	300.00	
Charities	3,000.00	
Old Age Assistance	11,600.00	
Old Age Tax (Meals)	642.36	
Soldiers' Benefits	100.00	
Schools	1,000.00	
Libraries	136.25	
Public Service Enterprise— Water Department	26,000.00	
Cemeteries	70.00	
Interest on Taxes	1,200.00	
Beach Rental	1,200.00	
Overestimates of previous year:		
State Parks and Reservations	3.70	
Amounts taken from available funds:		
June 15, 1943 $2,380.00		
August 5, 1943 300.00		
February 17, 1944 20,000.00		
	$22,880.00	
Total Estimated Receipts		$98,401.47

Net Amount to be Raised by Taxation on Polls and Property		$134,079.52
Number of Polls: 486 @ $2.00	$972.00	
Total Valuation:		
Personal Property: $601,387.00 @ $27.00 per M.	16,237.45	
Real Estate: $4,328,433.00 @ $27.00 per M.	116,867.69	
Gain	2.38	
Total Taxes to be levied on Polls and Property		$134,079.52

ASSESSOR'S WARRANTS TO COLLECTION

Poll Tax	$972.00	
Personal and Real Estate Tax	133,107.52	
		$134,079.52

TABLE AGGREGATES

Total Number of Persons Assessed:		
On Personal Estate Only	28	
On Real Estate Only	682	
On Both Personal and Real Estate	883	
		1,593
Number of Polls Assessed		486
Value of Assessed Personal Estate:		
Stock in Trade	$52,250.00	
Machinery	316,450.00	
Live Stock	3,162.00	
All Other Tangible Personal Property	229,525.00	
Total Value of Assessed Personal Estate		$601,387.00

Value of Real Estate:		
Land exclusive of buildings	$1,159,778.00	
Buildings exclusive of land	3,168,655.00	
Total Value of Assessed Real Estate		$4,328,433.00
Total Valuation of Assessed Estate		$4,929,820.00
Tax rate per $1,000—$27.00		
Taxes for State, County and Town purposes including Overlay:		
On Personal Estate	$16,237.45	
On Real Estate	116,867.69	
On Polls	972.00	
On Ship and Vessel Excise	161.25	
Gain	2.38	
Total Taxes Assessed		$134,240.77
Number of Live Stock Assessed:		
Horses		5
Neat Cattle		41
Swine		3
Fowl		214
All Other		2
Number of Acres of Land Assessed		1,183½
Number of Dwelling Houses Assessed		1,492

MOTOR VEHICLE EXCISE TAX ASSESSED

Total Number of Cars	537
Total Valuation	$50,350.00
Total Tax	$1,679.98

EXEMPTED PROPERTY

Bradley Memorial Church	$2,950.00	
Christian Science Church	4,450.00	
South N. E. Conference Seven Day Adventist	1,550.00	
Roman Catholic Church	34,685.00	
Phidelah Rice School of the Spoken Word and Theatre Work Shop, Inc.	23,600.00	
Fall River Deaconess Home	1,100.00	
Trinity Episcopal Church	6,950.00	
Martha's Vineyard Camp Meeting Association	6,000.00	
Martha's Vineyard Hospital, Inc.	44,235.00	
Massachusetts Girl Scouts, Inc.	8,450.00	
Methodist Episcopal Church	2,900.00	
Union Christian Association	7,500.00	
United States of America	6,500.00	
I. O. O. F. Personal Property	350.00	
Order of Eastern Star, Personal Property	350.00	
		$151,570.00

PROPERTY OF THE TOWN OF OAK BLUFFS

Town Hall, Building, Personal Property and Land	$16,550.00	
School Buildings, Land and Personal Property	174,380.00	
Bathing Beach, Land and Buildings	26,375.00	
Public Parks, Land and Buildings	109,000.00	

Library Department, Books and Furnishings	1,500.00	
Fire Department, Buildings and Equipment	55,000.00	
Health Department, Land at Dump and Incinerator	1,500.00	
Highway Department, Land, Buildings and Equipment	9,505.00	
Cemetery Department, Land, Vault and Tools	6,200.00	
		$400,010.00

JOHN H. HUGHES,
WILLIAM R. AMARAL,
REUBEN PHILLIPS,
Board of Assessors.

Town Accountant

Board of Selectmen,
Town of Oak Bluffs.
Gentlemen:

In accordance with Chapter 41, Section 61 of the General Laws, I submit my annual report of the Auditing Department.

In this report is a statement of receipts and expenditures, summary of appropriation accounts, debt and trust fund accounts, and balance sheet, for the year ending Dec. 31, 1944.

Respectfully submitted,

ANNA L. OLIVER,
Town Accountant.

RECEIPTS

TAXES

Taxes 1941	$13.75	
Taxes 1942	8,908.20	
Taxes 1943	15,661.87	
Taxes 1944	111,102.47	
Corporation Tax	9,690.50	
Income Tax	15,054.50	
Meal Tax	808.46	
Tax Titles	7,410.77	
		$168,650.52

LICENSES AND PERMITS

Amusements		$92.00
Baggage		5.00
Entertainment		7.00
Garage Permits		.50
Gun Permits		1.00
Intelligence		1.00
Innholders		36.00
Junk		30.00
Liquor		2,550.00
Lodging House		155.00
Oleo		2.50
Pool and Bowling		20.00
Recreational Camp		.50
Shellfish: Clam and Quahaug		30.00
Scallop		144.00
Sunday		50.00
Taxi		30.00
Transient Vendors		100.00
Victuallers		34.00
		$3,288.50

GRANTS AND GIFTS

From Federal:			
Old Age Assistance:			
Expenses	$15,910.49		
Administration	530.30		
		$16,440.79	
Aid to Dependent Children:			
Expenses		872.10	
From State:			
Vocational	$1,115.43		
Smith-Hughes Fund	113.23		
		1,228.66	

Highway Fund	6,596.14	
From County: Dog Licenses	235.96	
		$25,373.65

FINES AND FORFEITS

Court Fines	$19.00

PRIVILEGES

Levy of 1943	$76.66	
Levy of 1944	1,615.97	
		$1,692.63

DEPARTMENTAL

Protection of Persons and Property:		
Fire Department:		
Fighting Forest Fires	$269.42	
Sale of Fire Extinguishers	.50	
Sealer of Weights and Measures	22.98	
		$292.90
Health Department:		
Milk Licenses	$28.50	
Division of Tuberculosis	269.29	
Collection of Offal	172.10	
Public Sanitaries	302.26	
		772.25
Highway:		
Rental of Equipment		93.50
Public Welfare:		
Trust Funds—Income	$314.02	
State Aid	230.00	
Temporary Aid	721.00	

Aid to Dependent Children	985.17		
Old Age Assistance	14,345.97		
Other Cities and Towns:			
Public Welfare	169.00		
Old Age Assistance	432.05		
Recoveries—Old Age Assistance	100.00		
		17,297.21	
Schools:			
Trust Funds—Income	$164.28		
Library Fines	183.43		
		347.71	
Cemetery:			
Sale of Lots	$140.00		
Trust Funds—Income	127.88		
		267.88	
Unclassified:			
Beach Rental		1,202.00	
Parks:			
Tennis Court Fees		35.00	
			$20,308.45
INTEREST			
On Taxes		$1,015.25	
On Tax Titles		707.56	
On Water		23.67	
			$1,746.48
DEBT			
Water Loan			$230,00.00
REFUNDS			
Tax Title Expenses		$7.75	
Fighting Forest Fires		4.38	
Eradication of Shellfish Enemies		300.00	

Concrete Repairs	9.60	
Old Age Assistance	118.70	
Old Age Assistance, Federal Grant, Expenses	75.60	
Soldiers' Relief	16.00	
State and Military Aid	10.00	
School Department, Salaries and Expenses	10.31	
Library Department, Salaries and Expenses	10.45	
Rationing Board, Expenses	1.10	
Interest	406.23	
		$970.12

AGENCY

Dog Licenses	$185.85	
Tax Possessions	200.00	
Withholding Tax	4,371.15	
Sale of Real Estate	150.00	
		$4,907.00

WATER DEPARTMENT

Water Rates	$31,669.74

TRUST FUNDS

Cemetery Perpetual Care	$50.00

UNCLASSIFIED

Premium on Water Loan	$2,157.40
Unidentified Receipts	7.50
	$490,840.99
Cash Balance, January 1, 1944	55,479.56
	$546,320.55

PAYMENTS

General Government

Moderator's Salary			$35.00
SELECTMEN'S DEPARTMENT			
Selectmen's Salaries		$1,200.00	
Expenses:			
Printing, Postage and Stationery	$136.53		
Fuel	253.47		
Telephone	135.33		
Office Supplies	38.93		
Transportation	120.00		
Janitor's Salary	248.00		
Advertising	2.00		
Dues	6.00		
Janitor's Supplies	3.02		
Water	19.00		
		962.28	
			$2,162.28
ACCOUNTANT'S DEPARTMENT			
Accountant's Salary		$2,000.00	
Expenses:			
Clerical	$57.00		
Printing, Postage and Stationery	8.50		
Office Supplies	15.60		
Repairs of Typewriter	18.50		
		99.60	
			$2,099.60

Auditing Municipal Accounts			$222.80

TREASURER'S DEPARTMENT

Treasurer's Salary		$850.00	
Expenses:			
Printing, Postage and Stationery	$78.66		
Office Supplies	21.75		
Dues	2.00		
Surety Bond	112.50		
Costs of Dinners at Conference	2.80		
Recordings	5.50		
		223.21	
Determining Tax Titles:			
Counsel Fees	$675.67		
Recording Fees	27.55		
Land Court Fees	107.63		
Postage	9.17		
Copy of Redemption Certificate	.40		
		820.42	
			$1,893.63

COLLECTOR'S DEPARTMENT

Collector's Salary		$900.00	
Expenses:			
Printing, Postage and Stationery	$141.79		
Recording Fees	8.00		
Surety Bond	158.25		
Office Supplies	24.42		
Advertising	3.90		

Rent	135.00		
Telephone	35.00		
Dinner at Assessors' Conference	1.40		
Repairs to Adding Machine	18.50		
Preparing Deeds	16.75		
		543.01	
			$1,443.01

ASSESSORS' DEPARTMENT

Assessors' Salaries		$875.00	
Expenses:			
Abstracts	$66.00		
Printing, Postage and Stationery	14.62		
Clerical	173.37		
Conference Expenses	15.55		
Office Supplies	111.34		
Rental of Typewriter	32.50		
Dues	6.00		
Telephone	1.81		
Express	2.49		
		423.68	
			$1,298.68

LAW DEPARTMENT

Town Counsel's Salary		$150.00	
Expenses:			
Telephone Calls and Postage		6.75	
			$156.75

TOWN CLERK'S DEPARTMENT

Town Clerk's Salary	$300.00

Expenses:			
Vital Statistics	$218.75		
Printing, Postage and Stationery	31.26		
Office Supplies	20.50		
Surety Bond	7.50		
Dues	3.00		
Clerical	118.55		
		399.56	
			$699.56

ELECTIONS AND REGISTRATIONS

Board of Registrars' Salaries		$300.00	
Expenses:			
Advertising	$27.65		
Printing, Postage and Stationery	42.42		
Posting Warrants	6.00		
Election Officers	194.89		
Clerical	57.07		
Office Supplies	9.00		
Repairs	1.06		
		338.09	
			$638.09

TOWN BUILDINGS

Incidental Repairs and Supplies:			
Repairs		$63.05	
Janitor's Supplies		10.77	
			$73.82

RENT OF HALL

Town Meeting Purposes	$300.00
	$11,023.22

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary	$2,190.00		
Night Patrolman's Salary	1,825.00		
Patrolman Salaries	1,693.30		
		$5,708.30	
Expenses:			
Use of Car	$512.76		
Fuel and Lights	90.76		
Rent	135.00		
Telephone	109.44		
Commitments	13.34		
Equipment	104.10		
Building Supplies	1.75		
Stove	20.00		
Box Rent	1.10		
Labor	5.50		
Repairs	1.61		
		995.36	
			$6,703.66

FIRE DEPARTMENT

Board of Engineer's Salaries		$400.00
Supt. of Fire Alarm, Salary		199.98
Forest Fire Warden's Salary		50.00
Firemen's Salaries		1,453.35
Steward's Salaries		362.50
Hydrant Rental		6,600.00
Fighting Forest Fires		221.80
Fire Lines:		
Labor	$46.85	
Truck Supplies and Repairs	11.65	
		58.50

New Hose and Tank		520.00	
Contingent Expenses:			
Telephone	$36.50		
Apparatus Supplies and Repairs	428.26		
Fuel	320.61		
Lights	236.94		
Land Lease	10.00		
Insurance	163.90		
Water	57.00		
Building Repairs and Supplies	137.63		
Freight and Cartage	5.57		
Labor	1,009.21		
Rental of Equipment	25.00		
		2,430.62	
			$12,296.75

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary		$150.00	
Expenses:			
Supplies	$7.69		
Car Hire	63.00		
Insurance	29.25		
		99.94	
			$249.94

FORESTRY DEPARTMENT

Tree Warden's Salary		$25.00	
Moth Extermination:			
Labor	$610.00		
Truck Supplies and Repairs	41.70		

Insecticides	120.96		
Freight	9.02		
Printing	3.00		
Equipment	15.00		
		799.68	
Trimming Trees:			
Labor	$350.00		
Truck Supplies and Repairs	34.76		
Equipment	7.41		
		392.17	
			$1,216.85
			$20,467.20

Health and Sanitation

HEALTH DEPARTMENT

Board of Health, Salaries		$300.00	
Expenses:			
Tuberculosis	$955.71		
Office Supplies	6.31		
Contagious Diseases	177.50		
Transportation	27.16		
Ambulance	38.11		
Rat Poison	1.40		
Rubbish Supplies	5.95		
Truck Repairs	22.00		
		1,234.14	
			$1,534.14

COLLECTION OF OFFAL

Labor	$2,633.32	

Expenses:			
Truck Supplies and Repairs	$341.64		
Supplies	10.66		
First Aid Supplies	1.95		
		354.25	
			$2,987.57

SWEEPING STREETS AND CARE OF DUMP

Labor:			
Sweeping Streets		$1,359.13	
Care of Dump		972.00	
			$2,331.13

PUBLIC SANITARIES

Caretaker's Services		$1,188.75	
Expenses:			
Water	$230.35		
Lights	12.00		
Supplies	162.68		
Building Repairs	23.50		
Plumbing Repairs and Paint	58.71		
Cleaning Cesspool	15.00		
		502.24	
			$1,690.99

CARE OF BEACHES

Labor		$177.50	
Materials		6.00	
Towing Rafts		13.00	
			$196.50

INSPECTOR OF MILK

Inspector's Salary		$50.00

Expenses:		
Car Hire	25.00	
		$75.00

INSPECTOR OF SLAUGHTERING

Inspector's Salary	$50.00	
Expenses:		
Car Hire	45.00	
		$95.00

INSPECTOR OF ANIMALS

Inspector's Salary		$50.00

SHELLFISH DEPARTMENT

Warden's Salary	$999.96	
Expenses:		
Use of Car	149.92	
Establishing Markers at Lagoon Pond	20.00	
Regulation Bags	52.93	
		$1,222.81
Eradication of Shellfish Enemies—Labor		526.00
		$10,709.14

HIGHWAY DEPARTMENT

Superintendent's Salary		$1,965.00

CONCRETE ROADS

Labor	$3,002.25	
Expenses:		
Road Materials	$381.11	
Lights	12.00	

Truck Supplies and Repairs	1,105.32		
Tools and Supplies	85.61		
Water	19.00		
Copy of Deed	1.00		
Repairs to Building	26.89		
Medical	2.00		
Freight and Cartage	6.02		
		1,638.95	
			$4,641.20

DIRT ROADS

Labor		$400.50	
Expenses:			
Truck Supplies and Repairs	$166.04		
Loam Hardening	45.00		
Calcium Chloride	36.60		
		247.64	
			$648.14

BULKHEADS AND BRIDGES

Labor		$368.75	
Expenses:			
Lumber and Supplies	$102.45		
Truck Supplies	6.00		
		108.45	
			$477.20

SNOW REMOVAL

Labor		$216.00	

Expenses:			
Truck Supplies	$6.39		
Chains	27.00		
Freight and Calcium Chloride	9.09		
		42.48	
			$258.48

V-SNOW PLOW COMPLETE

Purchase of New Plow		$460.21

SIDEWALK REPAIRS

Labor	$162.50	
Expenses:		
Cement and Lime	25.40	
		$187.90

HIGHWAY FUND—CHAPTER 500—ACTS OF 1938

Labor		$37.50

CLEANING CATCH BASINS

Labor	$22.50	
Expenses:		
Pipe	16.20	
		$38.70

REPAIRS TO RAFTS

Labor	$53.75	
Expenses:		
Paint	7.10	
		$60.85

REPAIRS TO HURRICANE DAMAGES

Administrative:			
Transportation		$24.08	
Highway Department			
Labor	$2,174.38		
Materials	292.55		
Truck Supplies	91.33		
Medical	8.00		
Use of Equipment	118.25		
		2,684.51	
Police Department:			
Labor		80.23	
Park Department:			
Labor	$610.00		
Tools	23.61		
Truck Supplies	52.26		
		685.87	
Forestry Department:			
Labor	$270.00		
Truck Supplies	11.44		
Tools	16.72		
		298.16	
Cemetery Department:			
Labor		55.00	
			$3,827.85

STREET LIGHTING

Contract	$7,187.28	
Replacements, Repairs and Supplies	213.84	
		$7,401.12

HARBOR MASTER

Harbor Master, Salary	$75.00

Labor on Moorings	50.00	
		$125.00
		$20,129.15

Public Welfare Department

AID TO DEPENDENT CHILDREN FEDERAL GRANT, EXPENSES

Cash		$979.84

AID TO DEPENDENT CHILDREN

Cash	$1,933.20	
Clerical	26.92	
		$1,960.12

DEPENDENT PERSONS

Cash	$2,515.00	
Board and Care	1,096.00	
Clerical	126.12	
Other Cities and Towns	359.22	
Fuel	239.54	
Groceries	32.00	
Medicine and Medical	76.73	
Burial	183.00	
Office Supplies	15.71	
Clothing	16.06	
Social Service Index	5.50	
Transportation	38.65	
Hospital	128.00	
Repairs	4.00	
		$4,835.53

OLD AGE ASSISTANCE

Cash	$20,937.86	
Social Worker's Salary	538.40	
Salaries	62.58	
Office Supplies	38.54	
Board and Care	30.00	
Medical	15.00	
Other Cities and Towns	451.54	
Transportation	44.78	
		$22,118.70

OLD AGE ASSISTANCE,
FEDERAL GRANT, EXPENSES

Cash	$15,542.77

OLD AGE ASSISTANCE,
FEDERAL GRANT ADMINISTRATION

Salaries	$312.90	
Social Worker's Salary	134.21	
Office Supplies	25.07	
Transportation	56.00	
Printing, Postage and Stationery	8.80	
		$536.98

SOLDIER'S RELIEF

Cash	$1,026.00	
Medical	60.00	
Hospitalization	110.85	
Groceries	6.00	
Fuel	4.54	
		$1,207.39

STATE AND MILITARY AID

Cash	$218.00
	$47,399.33

School and Libraries

SCHOOL DEPARTMENT

Salaries and Wages:		
Superintendent's Salary	$1,050.00	
School Nurse	426.28	
Physician	200.00	
Teachers	20,275.61	
Janitors	1,593.28	
Attendance Officer	100.00	
Transportation	1,386.84	
		$25,032.01
Expenses:		
Telephone	$64.07	
Fuel	1,634.34	
Lights	341.55	
Water	152.46	
Text Books and Supplies	1,344.09	
Building Supplies and Repairs	267.43	
Clerical Services	282.25	
Inspections	20.00	
Graduation Supplies	16.68	
Desks and Chairs	760.80	
Dynamic Election Meter	50.00	
Retirement	82.88	
Postage	36.55	
Express and Cartage	13.01	
		$5,066.11
Vocational Department:		
Salaries		$1,713.36
		$31,811.48

LIBRARY DEPARTMENT

Librarian's Salary		$550.50	
Janitor's Salary		135.00	
Expenses:			
Books and Periodicals	$394.21		
Fuel and Light	205.05		
Rent	300.00		
Telephone	1.58		
Fan	10.00		
		910.84	
			$1,596.34

Recreation and Unclassified

PUBLIC PARKS

Labor		$1,619.68	
Expenses:			
Repairs—Power Mowers	$21.18		
Water	133.00		
Supplies	26.09		
Truck Supplies and Repairs	164.11		
Plants	625.00		
Dressing	76.00		
Turning on Water	14.00		
Telephone—Toll Calls	2.75		
Sign	5.00		
Freight	13.04		
		1,080.17	
			$12,699.85

OCEAN PARK, PAINT AND REPAIRS TO BENCHES

Labor	$163.12	
Expenses:		
Paint and Supplies	36.75	
		$199.87

WASHINGTON AND WABAN PARKS

Mowing Parks	$100.00

POWER MOTOR

New Motor	$196.08	
Broom	1.35	
Gas	2.55	
		$199.98

NORTH BLUFF—LOAM AND RESURFACING

Labor		$212.19	
Expenses:			
Supplies	$24.31		
Loam and Sod	193.00		
Dressing	60.00		
Mowers—Sharpened	10.50		
		287.81	
			$500.00
Purchase of Truck			$125.00

CARE AND MAINTENANCE OF TENNIS COURTS

Labor	$306.25	
Expenses:		
Tape and Hose	$42.00	
Loam	72.00	

Paint	5.00		
Tennis Net and Fixtures	60.00		
Supplies	6.85		
Nitrate	7.70		
		193.55	
			$499.80
			$4,324.50

UNCLASSIFIED

Memorial Day		$60.95	
Town Reports		349.06	
Insurance		866.96	
Mosquito Control		150.00	
Ragweed Extermination		80.00	
Zoning and By-Law Expenses—			
Advertising		13.50	
Baseball Fund:			
Transportation	$611.00		
Balls and Shoes	85.75		
		696.75	
Advertising:			
Advertising Newspaper and Magazines	$762.07		
Printing	11.60		
Booklets and Envelopes	257.75		
Postage	81.00		
Clerical	65.67		
Transportation	30.00		
		1,208.09	
Repairs to Bath Houses:			
Labor	$92.50		
Materials	68.83		
		161.33	

Rationing Board Expenses:			
Telephone	$98.55		
Lights	47.78		
Fuel	43.07		
Stove and Installation	58.80		
Building Supplies	3.67		
		251.87	
Civilian Defense Expenses:			
Telephone	$77.06		
Lights	17.00		
Cedar Boxes	9.96		
Battery	3.54		
Cleaning Blankets	4.00		
		111.56	

RESERVE FUND

Fighting Forest Fires	$100.00		
Public Parks	200.00		
Soldier's Relief	200.00		
		500.00	
			$4,450.07

CEMETERY DEPARTMENT

Chairman's Salary		$75.00	
Expenses:			
Labor	$855.00		
Loam	25.50		
Water	19.00		
Equipment	27.15		
Supplies	17.10		
Gas and Oil	3.05		
Repairs—Mowers	16.00		

Telephone	15.00		
Postage	.27		
		978.07	
			$1,053.07

WATER DEPARTMENT, MAINTENANCE AND OPERATION

Salaries	$2,715.00	
Labor	1,030.37	
Truck Supplies and Repairs	276.05	
Postage and Printing	168.14	
Insurance	163.19	
Repairs	65.28	
Supplies	672.96	
Electricity	1,700.22	
Telephone	38.95	
Fuel Oil and Gas	130.91	
Freight	22.22	
Repairs	60.00	
Certifying Notes	230.00	
Coupon Sheets	76.00	
Charges on Notes	114.91	
Recording Deed	2.35	
Interest on Notes	1,437.50	
Taxes	3,501.63	
Office Supplies	7.30	
Repainting and Relettering Signs	18.00	
Advertising	101.58	
First Aid Supplies	4.55	
		$12,539.61

INTEREST

Interest on Tax Title Loan	$43.68	
General Loans	1,344.18	
		$1,387.86

MATURING DEBT

Maturing Debt	$10,000.00	
Emergency Finance Loan	2,264.70	
		$12,264.70

AGENCY

Dog Licenses	$185.85	
County Tax	9,743.57	
State Tax	9,075.00	
State Parks and Reservations	120.65	
Purchase of Water System	230,000.00	
Withholding Tax	4,188.62	
		$253,313.69

TRUST FUNDS

Cemetery Perpetual Care Fund	$50.00

REFUNDS

Taxes 1942	$2.00	
Taxes 1944	47.25	
M. V. Excise Tax 1943	8.62	
Estimated Receipts	107.86	
		$165.73
		$432,685.09
In Departmental Accounts		500.00
		$432,185.09
Cash Balance, December 31, 1944		114,135.46
		$546,320.55

SUMMARY OF APPROPRIATION ACCOUNTS — 1944

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
GENERAL GOVERNMENT:										
Moderator's Salary			$35.00			$35.00				
Selectmen's Salaries			1,200.00			1,200.00				
Selectmen's Expenses			1,000.00			962.28		$37.72		
Town Accountant's Salary			2,000.00			2,000.00				
Town Accountant's Expenses			100.00			99.60		.40		
Treasurer's Salary			850.00			850.00				
Treasurer's Expenses			250.00			223.21		26.79		
Tax Title, Expense		$16.20	1,000.00		*$7.75	820.42				$203.53
Collector of Taxes, Salary			900.00			900.00				
Collector's Expenses			700.00			543.01		156.99		
Assessors' Salaries			900.00			875.00		25.00		
Assessors' Expenses			425.00			423.68		1.32		
Town Counsel, Salary			150.00			150.00				
Town Counsel, Expenses			25.00			6.75		18.25		
Counsel Fees		105.85								105.85
Town Clerk's Salary			300.00			300.00				
Town Clerk's Expenses			400.00			399.56		.44		

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
Registrar of Voters' Salaries			300.00			300.00				
Elections and Registrations			350.00			338.09		11.91		
Town Buildings, Supplies and Repairs			150.00			73.82		76.18		
Rent of Hall			300.00			300.00				
PROTECTION OF PERSONS AND PROPERTY:										
Police Department:										
Chief of Police, Salary			2,190.00			2,190.00				
Night Patrolman's Salary			1,825.00			1,825.00				
Police Expenses			1,208.50			995.36		213.14		
Patrolmen's Salaries			1,750.00			1,693.30		56.70		
Fire Department:										
Fire Chief's Salary			200.00			200.00				
Board of Engineers' Salaries			200.00			200.00				
Supt. of Fire Alarm, Salary			200.00			199.98		.02		
Forest Fire Warden, Salary			50.00			50.00				
Firemen's Salaries			1,550.00			1,453.35		96.65		

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
Stewards' Salaries			374.99			362.50		12.49		
Contingent Expenses			2,000.00		†1,500.00	2,430.62				1,069.38
Fire Lines			200.00			58.50		141.50		
New Hose			500.00							500.00
Fighting Forest Fires			150.00	‡$100.00	*4.38	221.80		32.58		
Hydrant Rental			6,900.00			6,600.00		300.00		
Hydrant, Montgomery Sq.		85.00								85.00
New Hose and Tank		554.80				520.00		34.80		
New Tires for Hook and Ladder Truck			250.00							250.00
Sealer of Weights and Measures,										
Salary			150.00			150.00				
Expenses			100.00			99.94		.06		
Moth Department:										
Moth Extermination			800.00			799.68		.32		
Trimming Trees			100.00		†300.00	392.17		7.83		
Tree Warden's Salary			25.00			25.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
HEALTH AND SANITATION:										
Board of Health, Salaries			300.00			300.00				
Health Expenses			1,100.00		†200.00	1,234.14				65.86
Collection of Offal			3,015.00			2,987.57		27.43		
Care of Dump and Sweeping Streets			2,500.00		†400.00	2,331.13		168.87		400.00
Public Sanitaries, Salaries and Expenses			1,865.00			1,690.99		174.01		
Care of Beaches			200.00			196.50		3.50		
Inspector of Milk, Salary			50.00			50.00				
Inspector of Milk, Expenses			25.00			25.00				
Inspector of Slaughtering, Salary			50.00			50.00				
Inspector of Slaughtering, Expenses			45.00			45.00				
Inspector of Animals, Salary			50.00			50.00				
Fish Warden's Salary			1,000.00			999.96		.04		
Shellfish Expenses			150.00			149.92		.08		
Regulation Bags			100.00			52.93		47.07		
Establishing Markers at Ponds			50.00			20.00		30.00		
Eradication of Shellfish Enemies		493.26	1,000.00		300.00	526.00				1,267.26

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
HIGHWAY:										
Superintendent of Streets, Salary			1,965.00			1,965.00				
Concrete Repairs			5,000.00		*9.60	4,641.20		368.40		
Dirt Roads			800.00			648.14		151.86		
Bulkheads and Bridges			500.00			477.20		22.80		
Snow Removal			500.00			258.48		241.52		
V-Snow Plow Complete			500.00			460.21		39.79		
Sidewalk Repairs			200.00			187.90		12.10		
Highway Fund, Chapter 500, Acts of 1938	38.11					37.50		.61		
Barnes Road	1,941.00									1,941.00
Cleaning and Constructing Catch Basins			500.00			38.70				461.30
Repairs to Rafts			100.00			60.85		39.15		
Spur Jetties	2,500.00									2,500.00
Repairs to Hurricane Damages					†50,000.00	3,827.85				46,172.15
Street Lighting			7,500.00			7,401.12		98.88		
Harbor Master, Salary			75.00			75.00				
Harbor Master, Expenses			50.00			50.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
PUBLIC WELFARE:										
Aid to Dependent Children, Federal Grant, Administration		.23								.23
Aid to Dependent Children, Federal Grant, Expenses	305.79				872.10	979.84				198.05
Aid to Dependent Children			2,000.00			1,960.12		39.88		
Dependent Persons			9,000.00		§314.02	4,835.53		4,478.49		
Old Age Assistance			22,000.00		*118.70	22,118.70				
Old Age Assistance, Federal Grant, Expenses	163.84				15,910.49					
					*75.60	15,542.77				607.16
Old Age Assistance, Federal Grant, Administration	6.84				530.30	536.98				.16
Soldiers' Relief			800.00	‡200.00	†500.00					
					*16.00	1,207.39				308.61
State and Military Aid			400.00		*10.00	218.00		192.00		
SCHOOLS AND LIBRARIES:										
School Department, Salaries and Expenses			34,389.25		§164.28					
					*10.31	31,811.48		2,752.36		

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
Library Department Salaries and Expenses			1,350.00		*10.45					
					235.96	1,596.34		.07		
RECREATION AND UNCLASSIFIED:										
Public Parks			2,500.00	‡200.00		2,699.85		.15		
Ocean Park, Paint and Repairs to Benches			200.00			199.87		.13		
North Bluff, Loam and Resurfacing			500.00			500.00				
Washington and Waban Parks			100.00			100.00				
Power Motor			200.00			199.98		.02		
Care and Maintenance of Tennis Courts			500.00			499.80		.20		
Baseball			700.00			696.75		3.25		
Band			400.00					400.00		
Advertising			1,400.00			1,208.09		191.91		
Repairs to Bath Houses			800.00			161.33		638.67		
Reserve Fund			500.00				$500.00			
Mosquito Control			150.00			150.00				
Memorial Day			75.00			60.95		14.05		

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
Insurance			979.54			866.96		112.58		
Town Reports			350.00			349.06		.94		
Ragweed Extermination			100.00			80.00		20.00		
Planning Board, Expenses		50.00								50.00
Zoning and By-law Expenses			250.00			13.50				236.50
Rationing Board Expenses		229.10	100.00		*1.10	251.87		78.33		
Civilian Defense Expenses		807.67				111.56				696.11
Investigation Steamship Rates		1,000.00								1,000.00
Rat Control Program			300.00							300.00
Purchase of Truck			125.00			125.00				
CEMETERIES:										
Chairman, Salary			75.00			75.00				
Cemetery Expenses			850.00		§127.88	978.07			$ .19	
WATER DEPARTMENT:										
Water Department, Maintenance and Operation					†26,000.00	12,539.61				13,460.39

SUMMARY OF APPROPRIATION ACCOUNTS — 1944 — Continued

	Balance Jan. 1, 1944 Dr.	Balance Jan. 1, 1944 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1944 Dr.	Balance Dec. 31, 1944 Cr.
INTEREST AND MATURING DEBT:										
Interest			1,187.50		*406.23	1,387.86		205.87		
Retirement of Debt, Junior-Senior High School		16.11								16.11
Maturing Debt			10,000.00			10,000.00				
Totals	$8,313.80	$153,529.78	$500.00		$98,025.15	$176,168.17	$500.00	$11,806.10	$ .19	$71,894.65

* Refunds † E. & D. ‡ Reserve Fund § Income

TOWN OF OAK BLUFFS

Balance Sheet, December 31, 1944

GENERAL ACCOUNTS

Assets

Cash:		
General	$114,135.46	
Library	15.00	
		$114,150.46
Accounts Receivable:		
Taxes:		
Levy of 1937	$14.58	
Levy of 1938	93.95	
Levy of 1939	247.41	
Levy of 1940	147.29	
Levy of 1941	822.21	
Levy of 1942	610.41	
Levy of 1943	8,088.22	
Levy of 1944	21,537.14	
		31,561.21
Motor Vehicle Excise Taxes:		
Levy of 1943	$11.53	
Levy of 1944	36.00	
		47.53
Tax Titles	$1,256.26	
Tax Possessions	17,525.79	
		18,782.05
Water Department, Rates		541.62

Departmental:		
Health	$522.95	
Public Welfare	1,429.35	
Old Age Assistance	1,957.50	
State Aid	428.00	
Beach Rental	284.58	
		4,622.38
Overdrawn Accounts:		
Cemetery Expenses		.19
		$169,705.44

Liabilities and Reserves

Taxes:		
Withholding Tax		$1,097.43
Tailings		175.67
Sale of Cemetery Lots		315.00
Sale of Real Estate		2,170.00
Federal Grants:		
Aid to Dependent Children:		
Administration	$ .23	
Expenses	198.05	
Old Age Assistance:		
Administration	.16	
Expenses	607.16	
		805.60
Unexpended Balances:		
Tax Title Expenses	$203.53	
Counsel Fees	105.85	
Fire Dept., Contingent Expenses	1,069.38	
New Hose	500.00	
Hydrant Montgomery Square	85.00	

New Tires for Hook and Ladder Truck	250.00	
Health Expenses	65.86	
Care of Dump and Sweeping Street	400.00	
Shellfish Propagation	1,267.26	
Barnes Road	1,941.00	
Cleaning and Constructing Catch Basins	461.30	
Spur Jetties	2,500.00	
Repairs to Hurricane Damages	46,172.15	
Soldiers' Relief	308.61	
Planning Board, Expenses	50.00	
Zoning and By-law Expenses	236.50	
Rationing Board Expenses	78.33	
Civilian Defense Expenses	696.11	
Investigating Steamship Rates	1,000.00	
Rat Control Program	300.00	
Water Dept., Maintenance and Operation	13,460.39	
		71,151.27
Overestimates:		
State Parks and Reservations		3.70
Retirement of Debt, Junior-Senior High School		16.11
Reserve Fund—Overlay Surplus		79.93
Reserve for Petty Cash Advance		15.00
Overlay Reserved for Abatement of Taxes:		
Levy of 1942	$1,316.49	
Levy of 1943	2,671.76	
Levy of 1944	4,852.77	
		8,841.02
Revenue Reserved Until Collected:		
Motor Vehicle Excise	$38.91	

Tax Title and Tax Possession	18,782.05	
Departmental	4,622.38	
Water	541.62	
		23,984.96
Surplus Revenue		58,774.04
Overpayment Account		10.81
Unidentified Receipts		7.50
Recoveries—Old Age Assistance		100.00
Premium on Water Note		2,157.40
		$169,705.44

DEBT ACCOUNT

Net Funded or Fixed Debt		$263,000.00
Junior-Senior High School Loan	$33,000.00	
Water Loan	230,000.00	
	$263,000.00	$263,000.00

TRUST FUNDS

Trust Funds, Cash and Securities			$23,127.55
Public Welfare Funds:			
Rebecca Clark Fund	$1,275.61		
Anna K. Barbey Fund	5,430.15		
Ichabod Norton Fund	947.17		
		$7,652.93	
Anna K. Barbey School Fund		10,715.09	
Cemetery Perpetual Care Fund		4,759.53	
		$23,127.55	$23,127.55

Report of the State Auditor

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Division of Accounts
State, House, Boston

June 13, 1944

To the Board of Selectmen,
Mr. Antone P. Mederios, Chairman,
Oak Bluffs, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the general accounts of the town of Oak Bluffs for the period from November 14, 1942, and of the town collector's accounts for the period from May 15, 1943, to April 15, 1944, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,
THEODORE N. WADDELL,
Director of Accounts.

TNW:CAH

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

In accordance with your instructions, I have made an audit of the general accounts of the town of Oak Bluffs

for the period from November 14, 1942, and of the town collector's accounts for the period from May 15, 1943, the dates of the previous examinations, to April 15, 1944, the following being submitted thereon:

The books and accounts of the town accountant were examined and checked in detail. The recorded receipts were checked with the treasurer's records and with the records of other departments of the town collecting money or committing bills for collection, while the recorded payments were compared with the selectmen's warrants to the treasurer. The appropriations as listed from the town clerk's records of town meetings, as well as the transfers as shown on the records of the finance committee, were checked with the ledger accounts.

The general and appropriation accounts in the ledger were analyzed, and a balance sheet, showing the financial condition of the town on April 15, 1944, was prepared and is appended to this report.

The books and accounts of the town treasurer were examined and checked. The footings of the cash book were proved, and the recorded receipts were compared with the accountant's books and with the records of the departments making payments to the treasurer. The payments as recorded were checked with the warrants issued by the selectmen authorizing the treasurer to disburse town funds.

The cash balance on April 15, 1944, was proved by actual count of the cash in the office and by reconciliation of the bank balance with a statement furnished by the bank of deposit.

The payments on account of debt and interest were

checked with the amounts falling due and with the cancelled securities on file.

The savings bank books representing the investment of the several trust funds in the custody of the town treasurer were examined and listed. The income was proved and the withdrawals were checked with the treasurer's recorded receipts.

The records of tax titles held by the town were examined and checked. The amounts added to the tax title account were compared with the collector's records, the reported redemptions and foreclosures were checked, and the tax titles on hand were listed, reconciled to the accountant's ledger account, and checked to the records in the Registry of Deeds.

The books and accounts of the town collector were examined and checked. The tax and departmental accounts outstanding according to the previous examination and all subsequent commitments were audited and proved. The cash books were footed and the recorded collections were compared with the payments to the treasurer. The abatements, as recorded, were checked to the records of the departments authorized to grant them, and the outstanding accounts were listed and reconciled with the accountant's ledger.

Verification of the correctness of the outstanding tax and departmental accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The financial accounts of the town clerk were examined. The records of dog and sporting licenses were

checked, the payments to the State being verified with the receipts on file and the payments to the town treasurer being compared with the treasurer's cash book.

The records of licenses and permits issued by the selectmen and the milk inspector were examined and checked, and the payments to the town were verified.

The surety bonds of the town officials required by law to furnish them for the faithful performance of their duties were examined and found to be in proper form.

In addition to the accounts mentioned, the records of all other departments collecting money for the town or committing bills for collection were examined and checked in detail.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, and tables showing the condition and transactions of the trust funds.

While engaged in making the audit, co-operation was received from the officials of the town, for which, on behalf of my assistants and for myself, I wish to express appreciation.

HERMAN B. DINE,
Assistant Director of Accounts.

HBD:CAH

RECONCILIATION OF TREASURER'S CASH

Balance November 14, 1942	$21,603.43

Receipts:		
Nov. 14 to Dec 31, 1942	$35,975.12	
1943	230,036.77	
		$266,011.89
		$287,615.32
Payments:		
Nov. 14 to Dec. 31, 1942	$32,377.67	
1943	199,758.09	
		$232,135.76
Balance December 31, 1943		$55,479.56
		$287,615.32
Balance January 1, 1944		$55,479.56
Receipts January 1 to April 15, 1944		33,814.74
Excess cash April 15, 1944		7.50
		$89,301.80
Payments January 1 to April 15, 1944		$41,009.89
Balance April 15, 1944:		
Cash in office, verified	$8,124.20	
The Martha's Vineyard National Bank	40,167.71	
		$48,291.91
		$89,301.80

The Martha's Vineyard National Bank

Balance April 15, 1944, per statement		$44,915.99
Balance April 15, 1944, per check book	$40,167.71	
Outstanding checks April 15, 1944, per list	4,748.28	
		$44,915.99

TAXES—1937

Credit balance December 31, 1943		$28.24
Abatements May 15 to December 31, 1943		$28.24
Tax titles disclaimed not previously reported	$14.58	
Abatements of tax titles reported as taxes 1937	28.24	
		$42.82
Credit balance January 1, 1944	$28.24	
Outstanding April 15, 1944, per list	14.58	
		$42.82

TAXES—1938

Credit balance December 31, 1943		$28.24
Abatements May 15 to December 31, 1943		$28.24
Tax titles disclaimed not previously reported	$93.95	
Abatements of tax titles reported as taxes 1938	28.24	
		$122.19
Credit balance January 1, 1944	$28.24	
Outstanding April 15, 1944, per list	93.95	
		$122.19

TAXES—1939

Outstanding May 15, 1943		$680.24
Abatements May 15 to Dec. 31, 1943	$239.98	
Outstanding Dec. 31, 1943	440.26	
		$680.24
Outstanding January 1, 1944	$440.26	

Tax titles disclaimed not previously reported	113.40	
Abatements of tax titles reported as taxes 1939	28.25	
		$581.91
Transferred to tax titles not previously reported	$334.50	
Outstanding April 15, 1944, per list	247.41	
		$581.91

TAXES—1940

Outstanding May 15, 1943	$185.35	
Credit balance December 31, 1943	48.26	
		$233.61
Abatements May 15 to Dec. 31, 1943		$233.61
Tax titles disclaimed not previously reported	$147.29	
Abatements of tax titles reported as taxes 1940	28.26	
Abatements reported in excess	20.00	
		$195.55
Credit balance January 1, 1944	$48.26	
Outstanding April 15, 1944, per list	147.29	
		$195.55

TAXES—1941

Outstanding May 15, 1943	$11,136.06	
Abatement and payment refunded May 15 to December 31, 1943	11.25	
		$11,147.31
Payments to treasurer May 15 to December 31, 1943	$9,859.52	

Abatements May 15 to Dec. 31, 1943	357.01	
Outstanding December 31, 1943	930.78	
		$11,147.31
Outstanding January 1, 1944	$930.78	
Tax titles disclaimed not previously reported	71.24	
Abatements of tax titles reported as taxes 1941	28.26	
Abatements reported in excess	46.50	
Abatements and payments adjusted	4.13	
Overpayments to collector adjusted	1.01	
		$1,081.92
Payments to treasurer January 1 to April 15, 1944	$13.75	
Transferred to tax titles not previously reported	245.96	
Outstanding April 15, 1944, per list	822.21	
		$1,081.92

TAXES—1942

Outstanding May 15, 1943	$20,208.43	
Overpayments to treasurer refunded May 15 to December 31, 1943	47.85	
		$20,256.28
Payments to treasurer May 15 to December 31, 1943	$10,118.51	
Abatements May 15 to Dec. 31, 1943	407.62	
Outstanding December 31, 1943	9,730.15	
		$20,256.28
Outstanding January 1, 1944	$9,730.15	
Tax titles disclaimed not previously reported	139.06	

Abatements of tax titles reported as taxes 1942	28.26	
Transferred to tax titles and paid	68.85	
Taxes 1943 reported as taxes 1942	529.60	
Abatement and payments adjusted	2.00	
Overpayment to collector adjusted	141.75	
Overpayment to treasurer to be refunded	2.00	
		$10,641.67

Payments to treasurer January 1 to April 15, 1944	$1,902.72	
Abatements January 1 to April 15, 1944	46.04	
Transferred to tax titles not previously reported	646.59	
Taxes 1942 reported as interest on taxes	.01	
Outstanding April 15, 1944, per lists:		
Personal property $776.26		
Real estate 7,270.05		
	$8,046.31	
		$10,641.67

TAXES—1943

Outstanding May 15, 1943	$322.00	
Additional commitments May 15 to December 31, 1943	132,702.98	
Abatements and payments refunded May 15 to December 31, 1943	101.25	
		$133,126.23

Payments to treasurer May 15 to December 31, 1943	$103,630.90	
Abatements May 15 to Dec. 31, 1943	2,007.94	

Outstanding December 31, 1943	27,487.39	
		$133,126.23
Outstanding January 1, 1944	$27,487.39	
Tax titles disclaimed not previously reported	49.01	
Abatements of tax titles reported as taxes 1943	15.12	
Abatement cancelled	20.79	
Abatement reported in excess	.38	
Unlocated difference adjusted	.09	
		$27,572.78
Payments to treasurer January 1 to April 15, 1944	$6,634.54	
Abatements January 1 to April 15, 1944	9.94	
Added to tax titles not previously reported	2,925.39	
Taxes 1943 reported as taxes 1942	529.60	
Overpayment on tax titles transferred to taxes 1943	20.93	
Outstanding April 15, 1944, per lists:		
Personal property $1,322.37		
Real estate 16,117.86		
	$17,440.23	
Cash on hand April 15, 1944, verified:		
Personal property	12.15	
		$27,572.78

MOTOR VEHICLE EXCISE TAXES—1942

Outstanding May 15, 1943	$22.28	
Abatements and payments adjusted	4.38	
		$26.66

Payments to treasurer May 15 to December 31, 1943	$22.66	
Abatements May 15 to December 31, 1943	4.00	
		$26.66

MOTOR VEHICLE EXCISE TAXES—1943

Outstanding May 15, 1943	$104.28	
Commitments May 15 to December 31, 1943	1,599.24	
		$1,703.52
Payments to treasurer May 15 to December 31, 1943	$1,611.04	
Abatements May 15 to December 31, 1943	13.72	
Outstanding December 31, 1943	78.76	
		$1,703.52
Outstanding January 1, 1944	$78.76	
To be refunded:		
Overpayments to collector $2.19		
Overpayments to treasurer 8.62		
	$10.81	
		$89.57
Payments to treasurer January 1 to April 15, 1944	$70.30	
Abatements January 1 to April 15, 1944	10.00	
Outstanding April 15, 1944, per list	9.27	
		$89.57

INTEREST AND COSTS ON TAXES

	Interest	Costs
Collections May 15 to December 31, 1943:		
Taxes:		
Levy of 1941	$630.92	$4.50
Levy of 1942	310.20	.35
Levy of 1943	9.31	30.80
Taxes 1942 reported as interest on taxes	.01	
	$950.44	$35.65
Payments to treasurer May 15 to December 31, 1943	$950.44	$35.65
Collections January 1 to April 15, 1944:		
Taxes:		
Levy of 1941	$1.18	
Levy of 1942	101.41	
Levy of 1943	88.64	
	$191.23	
Payments to treasurer January 1 to April 15, 1944	$191.01	
Cash on hand April 15, 1944, verified	.22	
	$191.23	

TAX TITLES

Balance November 14, 1942		$32,012.51
Overpayments to treasurer refunded:		
November 14 to December 31, 1942	$11.41	
1943	33.00	
		$44.41
		$32,056.92

Payments to treasurer:		
November 14 to December 31, 1942	$784.26	
1943	3,533.72	
		$4,317.98
Transferred to tax titles and paid:		
Taxes 1941	$1.38	
Taxes 1942	66.29	
		$67.67
Transferred to tax titles and abated:		
Taxes 1942		$18.23
Balance December 31, 1943		$27,653.04
		$32,056.92
Balance January 1, 1944		$27,653.04
Transferred to tax titles not previously reported:		
Taxes 1939	$334.50	
Taxes 1941	245.96	
Taxes 1942	646.59	
Taxes 1943	2,925.39	
Interest and costs	67.55	
		$4,219.99
Interest and costs on tax titles redeemed reported as tax titles		$23.02
Overpayment on tax titles transferred to taxes 1943		$20.93
		$31,916.98
Payments to treasurer January 1 to April 15, 1944		$1,917.45
Abatements not previously reported		$79.64

Abatements of tax titles reported as:		
Taxes 1937	$28.24	
Taxes 1938	28.24	
Taxes 1939	28.25	
Taxes 1940	28.26	
Taxes 1941	28.26	
Taxes 1942	28.26	
Taxes 1943	15.12	
		$184.63
Tax titles foreclosed not previously reported		$731.63
Tax titles disclaimed not previously reported:		
Taxes 1937	$14.58	
Taxes 1938	93.95	
Taxes 1939	113.40	
Taxes 1940	147.29	
Taxes 1941	71.24	
Taxes 1942	139.06	
Taxes 1943	49.01	
Interest and costs	139.74	
		$768.27
Transferred to tax titles and paid:		
Taxes 1942		$68.85
Tax titles of no value written off		$28.74
Ledger balance in excess of detailed list		$5,118.66
Balance April 15, 1944, per list		$23,019.11
		$31,916.98

TAX POSSESSIONS

Balance November 14, 1942		$1,037.99
Payments to treasurer:		
November 14 to December 31, 1942	$50.00	

1943	720.00		
		$770.00	
Balance December 31, 1943		267.99	
			$1,037.99
Balance January 1, 1944		$267.99	
Tax titles foreclosed not previously reported		731.63	
Sales of tax possessions not previously set up		540.00	
			$1,539.62
Payments to treasurer January 1 to April 15, 1944		$200.00	
Book value in excess of selling price on tax possessions sold		83.36	
Balance April 15, 1944, per list		1,256.26	
			$1,539.62

SELECTMEN'S DEPARTMENT

Licenses, Permits, Etc.

Cash on hand November 14, 1942		$56.00
Licenses and permits issued:		
November 14 to December 31, 1942:		
Liquor	$1,300.00	
Shellfish	32.00	
		$1,332.00
1943:		
Amusement	$90.00	
Baggage	5.00	
Bowling	10.00	
Entertainment	14.00	
Garage	2.50	
Gun	2.50	

Innholders'	33.00	
Intelligence	1.00	
Junk	35.00	
Liquor	2,550.00	
Lodging house	161.00	
Shellfish	246.00	
Sunday	30.00	
Taxi	32.00	
Victuallers'	22.00	
		$3,234.00

Miscellaneous receipt 1943:

Beach rental	$1,200.00
	$5,822.00

Payments to treasurer:

November 14 to December 31, 1942	$1,388.00
1943	4,434.00
	$5,822.00

Licenses issued January 1 to April 26, 1944:

Amusement	$25.00	
Bowling	10.00	
Entertainment	4.00	
Garage	.50	
Gun	.50	
Innholder	2.00	
Junk	20.00	
Liquor	100.00	
Lodging house	2.00	
Shellfish	16.00	
Sunday	5.00	
Victuallers'	14.00	
		$199.00

Payments to treasurer January 1 to April 26, 1944	$125.00	
Outstanding April 26, 1944, per list	16.00	
Cash on hand April 26, 1944, verified	57.00	
		$199.00

TOWN CLERK

Dog Licenses

Licenses issued January 1 to April 15, 1944:

Males	10 @ $2.00	$20.00	
Spayed females	5 @ 2.00	10.00	
Females	3 @ 5.00	15.00	
			$45.00
Fees retained January 1 to April 15, 1944	18 @ $ .20	$3.60	
Cash on hand April 15, 1944, verified		41.40	
			$45.00

Sporting Licenses

Licenses issued January 1 to April 15, 1944:

Resident citizens' Fishing	3 @ $2.00	$6.00	
Resident citizens' Hunting	34 @ 2.00	68.00	
Resident citizens' Sporting	9 @ 3.25	29.25	
Resident citizens' Trapping	2 @ 5.25	10.50	
Non-resident Servicemen's Sporting	1 @ 2.00	2.00	
			$115.75
Payments to State January 1 to April 15, 1944		$78.50	
Fees retained January 1 to April 15, 1944	49 @ $ .25	12.25	
Cash on hand April 15, 1944, verified		25.00	
			$115.75

SEALER OF WEIGHTS AND MEASURES

Cash on hand November 19, 1942	$27.98	
Fees 1943	24.62	
		$52.60
Payments to treasurer:		
November 19 to December 31, 1942	$27.98	
1943	24.62	
		$52.60

HEALTH DEPARTMENT

Accounts Receivable

Outstanding November 14, 1942		$56.00	
Commitments:			
November 14 to December 31, 1942	$456.51		
1943	142.44		
		$598.95	
			$654.95
Payments to treasurer:			
November 14 to December 31, 1942	$6.80		
1943	283.24		
		$290.04	
Abatements 1943		357.82	
Outstanding December 31, 1943		7.09	
			$654.95
Outstanding January 1, 1944		$7.09	
Commitments January 1 to April 15, 1944		362.71	
Collection in excess of commitment adjusted		.01	
			$369.81

Payments to treasurer January 1 to April 15, 1944	$4.60	
Outstanding April 15, 1944, per list	365.21	
		$369.81

COMFORT STATION

Receipts 1943	$96.60
Payments to treasurer 1943	$96.60

MILK INSPECTOR

Licenses issued 1943	$16.50
Payments to treasurer 1943	$16.50

HIGHWAY DEPARTMENT

Accounts Receivable

Commitments:		
November 14 to December 31, 1942	$117.75	
1943	6.00	
		$123.75
Payments to treasurer:		
November 14 to December 31, 1942	$4.00	
1943	119.75	
		$123.75

PUBLIC WELFARE DEPARTMENT

Accounts Receivable

Outstanding November 14, 1942	$2,587.44

Commitments:			
November 14 to December 31, 1942	$747.18		
1943	3,275.59		
		$4,022.77	
			$6,610.21
Payments to treasurer:			
November 14 to December 31, 1942	$2,054.52		
1943	3,042.34		
		$5,096.86	
Abatements:			
November 14 to December 31, 1942	$33.00		
1943	21.00		
		$54.00	
Outstanding December 31, 1943		1,459.35	
			$6,610.21
Outstanding January 1, 1944			$1,459.35
Payments to treasurer January 1 to April 15, 1944		$169.00	
Outstanding April 15, 1944, per list		1,290.35	
			$1,459.35

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding November 14, 1942		$1,385.00	
Commitments:			
November 14 to December 31, 1942	$3,162.36		
1943	16,148.70		
		$19,311.06	
			$20,696.06

Payments to treasurer:			
November 14 to December 31, 1942	$2,897.95		
1943	15,078.24		
		$17,976.19	
Abatements 1943		906.15	
Outstanding December 31, 1943		1,813.72	
			$20,696.06
Outstanding January 1, 1944		$1,813.72	
Commitments January 1 to April 15, 1944		889.64	
			$2,703.36
Payments to treasurer January 1 to April 15, 1944		$1,279.02	
Outstanding April 15, 1944, per list		1,424.34	
			$2,703.36

STATE AID

Accounts Receivable

Outstanding November 14, 1942		$290.00	
Commitments:			
November 14 to December 31, 1942	$20.00		
1943	260.00		
		$280.00	
			$570.00
Payments to treasurer:			
November 14 to December 31, 1942	$140.00		
1943	170.00		
		$310.00	
Outstanding December 31, 1943, and April 15, 1944		260.00	
			$570.00

LIBRARY

Cash on hand November 17, 1942		$18.12	
Fines:			
November 17 to December 31, 1942	$6.55		
1943	134.98		
		$141.53	
			$159.65
Payments to treasurer:			
November 17 to December 31, 1942	$6.16		
1943	136.25		
		$142.41	
Cash balance December 31, 1943		17.24	
			$159.65
Cash balance January 1, 1944		$17.24	
Fines January 1 to April 27, 1944		17.75	
			$34.99
Payments to treasurer January 1 to April 27, 1944		$15.56	
Cash on hand April 27, 1944, verified		19.43*	
			$34.99

*—Includes petty cash advance of $15.00

BEACH RENTALS

Accounts Receivable

Outstanding November 14, 1942	$284.58
Outstanding December 31, 1943, and April 15, 1944, per list	$284.58

REBECCA CLARK PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand November 14, 1942	$1,275.61	$1,275.61
On hand at end of year 1942	$1,275.61	$1,275.61
On hand at end of year 1943	$1,304.45	$1,304.45
On hand April 15, 1944	$1,275.61	$1,275.61

Receipts		Payments	
November 14 to December 31, 1942			
Income	$32.04	Transferred to town	$32.04
1943			
Income	$28.84	Added to savings deposits	$28.84
January 1 to April 15, 1944			
Withdrawn from savings deposits	$28.84	Transferred to town	$28.84

ANNA K. BARBEY PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand November 14, 1942	$5,430.15	$5,430.15
On hand at end of year 1942	$5,430.15	$5,430.15
On hand at end of year 1943	$5,539.29	$5,539.29
On hand April 15, 1944	$5,430.15	$5,430.15

Receipts		Payments	
November 14 to December 31, 1942			
Income	$136.61	Transferred to town	$136.61

	1943		
Income	$109.14	Added to savings deposits	$109.14
	January 1 to April 15, 1944		
Withdrawn from savings deposits	$109.14	Transferred to town	$109.14

ICHABOD NORTON PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand November 14, 1942	$947.17	$947.17
On hand at end of year 1942	$947.17	$947.17
On hand at end of year 1943	$966.20	$966.20
On hand April 15, 1944	$947.17	$947.17

Receipts		Payments	
	November 14 to December 31, 1942		
Income	$23.83	Transferred to town	$23.83
	1943		
Income	$19.03	Added to savings deposits	$19.03
	January 1 to April 15, 1944		
Withdrawn from savings deposits	$19.03	Transferred to town	$19.03

ANNA K. BARBEY SCHOOL FUND

	Savings Deposits	Total
On hand November 14, 1942	$10,715.09	$10,715.09

On hand at end of year 1942	$10,718.09	$10,718.09
On hand at end of year 1943	$10,825.53	$10,825.53
On hand April 15, 1944	$10,769.22	$10,769.22

Receipts		Payments	
November 14 to December 31, 1942			
Income	$111.10	Added to savings deposits	$3.00
		Transferred to town	108.10
	$111.10		$111.10
1943			
Income	$107.44	Added to savings deposits	$107.44
January 1 to April 15, 1944			
Withdrawn from savings deposits	$56.31	Transferred to town	$110.44
Income	54.13		
	$110.44		$110.44

CEMETERY PERPETUAL CARE FUNDS

	Savings Deposits	Total
On hand November 14, 1942	$4,659.53	$4,659.53
On hand at end of year 1942	$4,659.53	$4,659.53
On hand at end of year 1943	$4,773.33	$4,773.33
On hand April 15, 1944	$4,774.21	$4,774.21

Receipts	Payments
November 14 to December 31, 1942	

Income	$66.73	Transferred to town	$66.73
	1943		
Bequest	$50.00	Added to	
Income	63.80	savings deposits	$113.80
	$113.80		$113.80
	January 1 to April 15, 1944		
Bequest	$50.00	Added to	
Income	14.68	savings deposits	$ .88
		Transferred to town	63.80
	$64.68		$64.68

TOWN OF OAK BLUFFS
Balance Sheet—April 15, 1944
General Accounts

ASSETS

Cash:		
General	$48,284.41	
Petty Advance—Library	15.00	
		$48,299.41
Accounts Receivable:		
Taxes:		
Levy of 1937		$14.58
Levy of 1938		93.95
Levy of 1939		247.41
Levy of 1940		147.29
Levy of 1941		822.21
Levy of 1942:		
Personal Property	$776.26	
Real Estate	7,268.05	
		8,044.31
Levy of 1943:		
Personal Property		

LIABILITIES AND RESERVES

Federal Withholding Taxes	$167.70
Tax Title Receipts Reserved for Payment of Debt	2,264.70
Reserve for Petty Cash Advance	15.00
Overpayment to Be Refunded:	
Motor Vehicle Excise Taxes 1943	10.81
Tailings	175.67
Sale of Real Estate Fund	2,020.00
Sale of Cemetery Lots Fund	215.00
Post-War Rehabilitation Fund, (To Be Invested),	20,000.00
Highway Fund—Chapter 500, Acts of 1938	38.11
Old Age Assistance Recovery	100.00
Overestimate 1943—State Assessment	3.70
Federal Grants:	
Aid to Dependent Children:	
Aid	$344.75
Administration	.23

	$1,334.52		
Real Estate	16,117.86		
		17,452.38	
			26,822.13
Motor Vehicle Excise Taxes:			
Levy of 1943			9.27
Tax Titles		$23,019.11	
Tax Possessions		1,256.26	
			24,275.37
Departmental:			
Health		$365.21	
Public Welfare		1,290.35	
Old Age Assistance		1,424.34	
State Aid		260.00	
Beach Rentals		284.58	
			3,624.48
Underestimate 1943—County Tax			3,944.13
Overlay Deficits:			
Levy of 1937		$28.24	
Levy of 1938		28.24	
Levy of 1939		239.98	
Levy of 1940		40.85	
Levy of 1941		287.82	
			625.13
Old Age Assistance:			
Assistance		2,665.65	
Administration		52.80	
			3,063.43
Unexpended Balances			126,306.90
Reserve Fund—Overlay Surplus			79.93
Overlays Reserved for Abatement of Taxes:			
Levy of 1942		$1,746.91	
Levy of 1943		3,008.59	
			4,755.50
Revenue Reserved Until Collected:			
Motor Vehicle Excise Tax		$9.27	
Tax Title and Possession		24,275.37	
Departmental		3,624.48	
			27,909.12
Surplus Revenue			58,836.21

Revenue 1944:				
Appropriations Voted January 1 to April 15, 1944		$173,529.78		
Deduct:				
Appropriation from Available Funds	$20,000.00			
Estimated Receipts Collected to Date	15,167.92			
		35,167.92		
		138,361.86		
		$245,961.78		$245,961.78

Debt Accounts

Net Funded or Fixed Debt	$45,264.70	Park Land Loan	$4,000.00
		Beach Loan	3,000.00
		Junior-Senior High School Loan	36,000.00
		Emergency Finance Loan	2,264.70
	$45,264.70		$45,264.70

Trust Accounts

Trust Funds, Cash and Securities	$23,196.36	Public Welfare Funds:		
		Rebecca Clark Fund	$1,275.61	
		Anna K. Barbey Fund	5,430.15	
		Ichabod Norton Fund	947.17	
				$7,652.93
		Anna K. Barbey School Fund		10,769.22
		Cemetery Perpetual Care Funds		4,774.21
	$23,196.36			$23,196.36

Town Clerk's Report

Returns of Births, Deaths and Marriages Recorded During 1944

BIRTHS

Date	Name of Child	Sex	Name of Parents
January:			
3	Carol Ann Combra	F	Herbert A. and Martha J.
11	Kathryn Mary O'Neil	F	John and Margaret
15	Charles Henry Hayes	M	Charles E. and Dorothy A.
16	Graeme Linwood Flanders	M	Leslie M. and Florence L.
29	Chaplow Webb	M	Harry T. and Florence M.
29	Jeffrey Russell Burt	M	Norman R. and Jane W.
31	Virginia Coutinho	F	John B. and Alice C.
31	Carol Clements	F	Benjamen C. and Edna C.
February:			
2	Marshall Emmett Carroll, Jr.	M	Marshall E. and Elizabeth M.
14	Deborah Alden Munson	F	William T. and Natalie B.
18	Rita Frances Pachico	F	Ernest W. and Rita F.
21	Domingo Perry Canha, Jr.	M	Domingo P. and Eleanor L.
24	Alice Leonardo	F	Joseph R. and Mary F.
26	Brenda Kay Hamilton	F	Clarence H. and Beulah
March:			
10	Ellen Mae Maury	F	Chauncy R. and Gerta V.
11	Margaret Ann Corio	F	Nicholas M. and Marjory
15	Barbara Anne Borges	F	Joaquim and Helen E.
17	Patricia Moran Campos	F	John R. and Alice
17	John William Waller	M	Robert M. and Mary
April:			
1	Benjamin Malcolm Baptiste	M	Robert B. and Mary
7	Paul Stephen Scott	M	Frederick E. and Mary J.
8	Susan Greenlan Gaskell	F	Frederick L. and Christina A.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
11	Barbara Lois Stambler	F	Jerome and Dorothy J.
16	William Louis Smith	M	Edward and Antonio L.
20	Gay Dianne Murray	F	Harvey L. and Dorothy V.
22	Sylvia May Burgess	F	Manuel H. and Eleanor J.
23	Rosemarie Lucia Pacheco	F	George R. and Beatrice L.
24	Alfred Edward Perry	M	Frank J. and Valentine
25	Ruth Ann Sharples	F	Lewis L. and Pheobe E.
27	Benjamin Reed Viera	M	Marion C. and Ruth E.
28	Donald Burgo	M	Daniel F. and Louise E.
29	Lawrence Duarte	M	Victor J. and Martha G.
30	Laura Louise Garand	F	Albert L. and Louise M.
May:			
5	Karen Anslow Barker	F	Melvern J. and Dorothy S.
17	Michael Richard Maciel	M	Manuel F. and Mazie
21	Stephen Brooks	M	Stephen and Mary
22	David Manuel Lewis	M	Manuel D. and Hilda L.
23		F	
25	Elizabeth Stevens	F	Frank F. and Mary R.
30	Susan Elaine Jackson	F	Ralston S. and Helen E.
June:			
1	John James Gordon	M	John M. and Marion E.
1	Carl Eric Magnuson, Jr.	M	Carl E. and Emily
8	Nathalie Nickerson	F	Raymon W. and Nathalie F.
8	Robert Clifford Murphy	M	George T. and Marjory D.
8	Michael Dundon Jenkinson	M	Ernest G. and Elsie E.
11	John Thomas Reardon	M	William F. and Virginia
17	Stillborn	M	
17	Stillborn	M	
19	Louis John Raml	M	John H. and Dorothy L.
22		M	
27	Gail Elizabeth Zapf	F	George W. and Mildred E.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
July:			
5	Daniel Johnson Whiting	M	Everett D. and Jane
8	Susan Cleveland Aylward	F	Francis T. and Hannah J.
16	Jean Laura Brown	F	Gene F. and Helen A.
18	Nancy Jeanne Seward	F	William C. and Barbara
22	Charlin Ann Graham	F	Charles H. and Marlin B.
24	Charlene Joyce Mudgett	F	Charles F. and Ella K.
27	Loy Walter Caldwell	M	Walter V. and Eileen.
August:			
8	Edward Emory Allen, Jr.	M	Edward E. and Dora A.
13	Kathleen DeBettencourt	F	William N. and Mary
19	Donald Robert Burns	M	Donald R. and Mathilda
23	Stillborn	F	
23	Francis Anthony De Vito	M	Anthony and Charlotte E.
25	Norma Judith Belain	F	Maurice S. and Myrtle E.
26	Peter Leroy Jackson	M	Samuel E. and Mary G.
27	John Walter Zolkos	M	Walter H. and Pauline R.
September:			
2	Carole Mae Ward	F	Clarence N. and Doris M.
12	Everett Lee Whorton, Jr.	M	Everett L. and Helen V.
14	Kevin Michael Hearn	M	Kenneth F. and Eunice I.
16	Margaret Harriet Tilton	F	Alton B. and Margaret A.
20	Raymond Henry Fauteux, Jr.	M	Raymond H. and Eleanor L.
27	Gordon Ward Tyra	M	Edwin G. and Helen I.
28	Natalie Antoinette Martone	F	Anthony A. and Elaine B.
30	Dennis Alan Corey	M	Milton E. and Amy
30	Katherine Anne Haddock	F	Marvin C. and Ruth L.
October:			
3	Stanley Joseph Fisher	M	Francis E. and Bertha B.
4		F	
7	John Randolph McDonell	M	John P. and Beverley R.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
15	Kathleen Jane Willoughby	F	Emery and Marjorie
21	Preston Robert Hanna	M	William and Louise E.
22	Cheryl Jean Worden	F	Frederick H. and Dorothy L.
24	Edward Krikorian, 3rd	M	Edward and Gloria S.
24	William Maurice Amaral	M	William J. and Barbara F.
27	James Spencer Swartz	M	Frank H. and Eleanor A.
28	Veronica Ann Kirby	F	Sumner B. and Permilla
29	Martha Joy Wannamaker	F	Alfred H. and Pauline M.
November:			
1	Joyce Ann Willoughby	F	Eldon K. and Marion L.
5	Beverley Irene Landers	F	Edwin I. and Olive
6	Margaret Dolores Whittermore	F	David L. and Angelina
16	Cathleen Cameron Cook	F	Bruce W. and Jean C.
19	Jeanette Marie Shook	F	George R. and Nettie L.
21	Duffy	M	Daniel and Patricia
23	Robert Santos	M	Ernest J. and Adeline
24	Rosemary Faye Steere	F	Jesse and Florence C.
30	William Charters Burns, Jr.	M	William C. and Rachel
December:			
4	Frederick Hatfield Clark Hotchkiss	M	Henry and Mary B.
6	Dianne Ceceil Weiner	F	Charles and Mildred
9	Walter Arthur Jenkinson, Jr.	M	Walter A. and Sarah G.
22	John Halliday Bunker	M	Gordon C. and Hazel E.

MARRIAGES

Date	Names	Residence
January:		
8	Harold Putnam Hanna	Cambridge, Mass.
	Elsa Louise (Horne) Fuller	Cambridge, Mass.
20	Manuel W. Estrella	Oak Bluffs, Mass.
	Louise Madeline Canha	New Bedford, Mass.
25	James Wadsworth	Oak Bluffs, Mass.
	Lydia E. Harriman (Williams)	Oak Bluffs, Mass.
February:		
5	Edward Emery Allen	Cortland, N. Y.
	Ann Dora Marie Alwardt	Oak Bluffs, Mass.
26	Osby De Priest	Granite City, Ill.
	Avis Claire Williston	Oak Bluffs, Mass.
March:		
11	Leon E. Souweine	Oak Bluffs, Mass.
	Lillian Irene Maki	Falmouth, Mass.
25	Gerard Francis Dougherty	Brooklyn, N. Y.
	Mildred Geraldine Farrell	Brooklyn, N. Y.
April:		
2	Thad K. Tobey	Falmouth, Mass.
	Georgia Irene Hinckley	Oak Bluffs, Mass.
12	Louise Santos Sylvia	New Bedford, Mass.
	Helena Silva	New Bedford, Mass.
21	Walter Joseph Bade	Clifton, N. J.
	Jean Griswold	Oak Bluffs, Mass.
May:		
9	Jesse B. Law, Jr.	Rocky Mount, Va.
	Shirley Ruth Rogers	Oak Bluffs, Mass.
18	Leroy Lawton	Cranston, R. I.
	Aurelia Benefit	Edgartown, Mass.

MARRIAGES—Continued

Date	Names	Residence
June:		
9	Jasper Allen Lockridge	Wenatchee, Wash.
	Alice Gertrude Clements	Oak Bluffs, Mass.
August:		
12	Philip L. McMahon	Oak Bluffs, Mass.
	Evelyn C. Kelly	Oak Bluffs, Mass.
30	Anthony E. Burgess	Oak Bluffs, Mass.
	Margaret (Wasco) Manheimer	Fort Lauderdale, Fla.
September:		
16	John L. Clemmey	Fall River, Mass.
	Doris E. O'Connell	Cranston, R. I.
27	Donald McVeitty	Peoria, Ill.
	Mary Catherine Isonhart	Peoria, Ill.
October:		
3	John S. Viera, Jr.	Oak Bluffs, Mass.
	Beatrice Gifford Duart	Oak Bluffs, Mass.
8	Norman Ralph Shute	Pine City, Minn.
	Dorothy Martyn Silva	Edgartown, Mass.
23	Ernest H. Boyd	Boston, Mass.
	Jane (Briggs) Miller	Oak Bluffs, Mass.
December:		
30	Alfred John Botteon	Meriden, Conn.
	Betty Louise Klotz	Meriden, Conn.

DEATHS

Date	Name	Age	Residence
1943			
December:			
29	Maria Louise Foster (Landers)	93	Oak Bluffs, Mass.
1944			
January:			
1	William H. Mayhew	82	Edgartown, Mass.
6	Elijah Howes Eldridge	98	Tisbury, Mass.
15	Maria Francis	82	Oak Bluffs, Mass.
February:			
4	Alvin N. Noyes	37	Oak Bluffs, Mass.
7	Margaret Wilson (Logan)	76	Oak Bluffs, Mass.
12	Edmund A. Symonds	77	Oak Bluffs, Mass.
13	Lauretta Bentley Frost	75	Oak Bluffs, Mass.
15	Mary E. Whitney	79	Oak Bluffs, Mass.
26	Ella J. Francis	71	Oak Bluffs, Mass.
March:			
2	Julia (Ferriera) Swartz	82	Oak Bluffs, Mass.
10	(Martha)MattieL.Pease(Lambert)	73	Edgartown, Mass.
18	Richard H. Lane	68	Edgartown, Mass.
26	Max Levinson	61	Oak Bluffs, Mass.
28	Mary (Atkin) Savage	63	Oak Bluffs, Mass.
30	Addie Look	78	Tisbury, Mass.
April:			
17	Alice E. Norton	67	West Tisbury, Mass.
20	Jose Antunes	50	Oak Bluffs, Mass.
30	Edward Francis Adams	73	West Tisbury, Mass.

DEATHS—Continued

Date	Name	Age	Residence
May:			
10	James Goodacre	87	Oak Bluffs, Mass.
June:			
5	Ira Daniel Sherwood	84	Oak Bluffs, Mass.
10	Nathalie Nickerson	2 days	Tisbury, Mass.
17	Stillborn		
17	Stillborn		
22	Edward Joseph Griffith	13	New Bedford, Mass.
27	Manuel Joseph DeBettencourt	72	Oak Bluffs, Mass.
72	Margaret Finnerty (Ellery)	65	Oak Bluffs, Mass.
July:			
2	Grover C. Cullison	59	Providence, R. I.
18	Frances Cecile Boss (Crosby)	67	Providence, R. I.
23	Leanders B. Smalley	79	Gay Head, Mass.
24	Mary B. Dow (Hickey)	73	Somerville, Mass.
25	Jean Baptiste Meras	94	New York City
August:			
1	Lucretia Storms Norton	76	Edgartown, Mass.
9	Gudrum Harriet Hofer (Hansen)	55	Brookline, Mass.
14	Nathan A. Warren	89	Yonkers, N. Y.
14	Edward A. Springer	61	Council Bluff, Ia.
14	Annie Goodenow Carpenter	71	Oak Bluffs, Mass.
20	Donald Robert Burns	12 hrs.	Edgartown, Mass.
21	Rosalie N. Mayhew (Norton)	73	Chilmark, Mass.
23	Stillborn		

DEATHS—Continued

Date	Name	Age	Residence
September:			
4	Chester Bullinger Oatman	62	Providence, R. I.
7	Florence Daggett	55	Tisbury, Mass.
8	Ernest Albert Nickel	70	Oak Bluffs, Mass.
21	Carrie R. Ottiwell	84	Tisbury, Mass.
October:			
17	Isa Read Thayer	84	Oak Bluffs, Mass.
22	Eben D. Bodfish	75	Oak Bluffs, Mass.
25	William Maurice Amaral	12 hrs.	Oak Bluffs, Mass.
28	Georgia B. Boodry	77	Oak Bluffs, Mass.
November:			
3	Robert F. Cleveland	70	Tisbury, Mass.
21	Duffy	2 min.	Chicago, Ill.
December:			
11	Mary (Nescisente) Frank	76	Tisbury, Mass.
21	Harry Ellwood Allen	61	Tisbury, Mass.
28	James H. Downey	70	Oak Bluffs, Mass.

SUMMARY OF RETURNS

The following are statistics of Births, Marriages and Deaths recording during the year 1944:

Births:			
Males—Residents	11		
Non-residents	39		
		50	
Females—Residents	12		
Non-residents	37		
		49	
			99
Marriages			21
Deaths:			
Residents		23	
Non-residents		30	
			53

DOG LICENSE ACCOUNT

56 Males @ $2.00	$112.00	
14 Females @ $5.00	70.00	
17 Spayed Females @ $2.00	34.00	
1 Transfer of license @ $ .25	.25	
		$216.25
Payments to Treasurer	$199.05	
87 Clerk's Fees	17.20	
		$216.25

SPORTING LICENSES

Resident Citizens' Fishing Licenses: 9 @ $2.00	$18.00	
Resident Citizens' Hunting Licenses: 70 @ $2.00	140.00	
Resident Citizens' Sporting Licenses: 24 @ $3.25	78.00	
Resident Citizen Minor and Female Fishing: 3 @ $1.25	3.75	
Resident Citizens' Trapping License: 1 @ $5.25	5.25	
Resident Military and Naval Service Sporting: 20 @ Free		
Resident Citizens' Sporting License (70 years and over): 4 @ Free		
Non-Resident Hunting Licenses: 1 @ $10.25	10.25	
Non-Resident Fishing Licenses: 2 @ $5.25	10.50	
Non-Resident Military and Naval Service Sporting: 6 @ $2.00	12.00	
Duplicate: 1 @ $ .50	.50	
		$278.25

Payments to Division of Fisheries and Game	$249.25	
116 License Fees retained at $ .25 each	29.00	
		$278.25

Anna L. Oliver

Town Clerk.

Report of Water Department

The Town of Oak Bluffs purchased the Water Department May 1st, 1944, from the Cottage City Water Company, for the sum of $230,000. Bonds were issued with interest at 1¼%. Payments of $12,000.00 to be made annually on these bonds.

The Water System is in A-1 condition. The number of services connected during 1944 was more than anticipated. We therefor feel that the plan for the Town of Oak Bluffs to own and control the Water System has proven to be a good investment.

According to the State Department of Health, by which a test of water is made monthly (both by sending a sample to the State Laboratories and by the District Health Engineer visiting the plant) we are assured of the purity of the water.

The following statistics may be of interest:

Services Connected May 1st, 1944, to December 31st, 1944

Summer Consumers	817
All Year Consumers	433
Total Services Connected	1250

Services Connected in 1944
But Not Connected in Previous Years:

Vacant Houses	112
Pumps Discontinued	22
New Services	14
Total	148

Services Renewed and Repaired	26

Pumpage:

May 1, 1944 to December 31, 1944	45,372,750	Gallons
Average Gallons per day	181,929	Gallons
July 1, 1944 to August 31, 1944	22,947,000	Gallons
Average Gallons per day	370,113	Gallons

Commitment of Water Charges

Commitment of Water Charges
May 1st, 1944, to December 31st, 1944:

Services Connected	$23,924.50	
Hydrant Rentals (9 months)	4,950.00	
Meter Rates (excess charges)	2,829.21	
Miscellaneous (new services and renewals)	594.42	
Interest on Delinquent Accounts	25.23	
		$32,323.36

Collections May 1st, 1944 to December 31st, 1944:

Services Connected	$23,763.50	
Hydrant Rentals	4,950.00	
Meter Rates (excess charges)	2,406.31	
Miscellaneous (new services and renewals)	549.14	
Interest on Delinquent Accounts	25.23	
Abatements	86.77	
		$31,780.95

Uncollected Accounts	$542.41

EXPENDITURES
May 1st, 1944 to December 31st, 1944

Water Commissioners

Salaries	$300.00

Superintendent and Clerical Salaries	2,415.00		
Total Salaries		$2,715.00	
Labor		$989.64	
Truck Supplies and Repairs		276.05	
Postage and Printing		168.14	
Telephone		38.95	
Office Supplies		29.85	
Insurance		163.19	
General Repairs		51.80	
Waterworks Supplies		672.96	
Freight on Waterworks Supplies		22.22	
Electricity		1,700.22	
Coal		101.58	
Fuel and Lubricating Oils		99.71	
Hurricane Expense			
Labor	$40.73		
Repairs	73.48		
Fuel	31.20		
Total Hurricane Expense		145.41	
Taxes		3,501.63	
Interest on Bonds		1,437.50	
Purchase Expenses		425.76	
Total Expenditures			$12,539.61

Respectfully submitted,

ANTONE P. MEDEIROS,
JOSEPH A. SYLVIA,
CHESTER L. GLENN,
Acting Water Commissioners.

Report of Library Trustees

The Library Trustees submit the report of the Librarian, showing circulation in each department of the Public Library, and wish to thank all who have in any way, contributed to the library either by gifts or loans.

We also wish to thank the Librarian for her interest and co-operation both with the trustees and the public.

WALTER C. RIPLEY,
DOROTHY BUNKER,
CHARLES E. DOWNS,
Library Trustees.

Librarian's Report

To the Library Trustees:

The Librarian wishes to submit the following report for the year 1944:

Total circulation of books and magazines	9,796
Fiction	6,875
Non-fiction	802
Juvenile Fiction	1,466
Juvenile Non-fiction	77
Magazines	576

331 Cards were purchased by Summer Visitors.
46 Books were received as gifts.
206 New Books were purchased.
21 Magazines were subscribed to for the year.

Respectfully submitted,

DOROTHY BUNKER,
Librarian.

Report of Chief of Police

To the Honorable Board of Selectmen,
Mr. Antone P. Medeiros, Chairman,
Oak Bluffs, Mass.

Gentlemen:

I herewith submit the annual report for the Oak Bluffs Police Department for the year ending December 31, 1944.

Persons arrested for:

Drunkenness	6
Disturbing the peace	2
Negligent operation	2
Driving under the influence	1
Non-support	2
Breaking and entering and simple larceny in daytime	3
Warrants served	3
Summons served	12
Telephone calls	1024
Telephone messages delivered	173
Persons assisted	401
Outside departments assisted	112
Armed forces assisted	46
Complaints	253
Investigations	301
Persons questioned and released	173
Persons reported missing	4
Persons found	2

Cars reported stolen	6
Cars recovered	6
Boats reported lost	4
Boats recovered	4
Bicycles reported stolen	15
Bicycles found	12
Property recovered and turned over to owners (value)	$3,3700.00
Cash recovered and turned over to owners	$184.20
Stragglers turned over to military police	2
Moral indictments	1
Dogs reported lost	16
Dogs found	13
Dogs disposed of	3
Dogs run over	5
Persons bitten by dogs	2
Persons found injured on street due to fall and reported	1
Automobile accidents investigated	15
Personal injuries due to automobile accidents	12
False alarm turned in	1
Person apprehended for turning in false alarm	1
Fires extinguished by police	2
Accidental drowning	1
First aid given	10
Windows found open by inspection	31
Windows reported and found broken	83
Doors found open by inspection	29

Respectfully submitted,

PERCY A. DEAN,
Acting Chief of Police.

Report of Shellfish Warden

To the Honorable Board of Selectmen,
Antone P. Medeiros, Chairman,
Oak Bluffs, Massachusetts.

Gentlemen:

The following is a brief report of the Shellfish Department for the year ending December 31, 1944. This report, of course, only includes shellfish taken since I took office, November 1, 1944.

The approximate number of bushels of scallops and quahaugs taken from the waters of the Town of Oak Bluffs by commercial fishermen is as follows:

Sengekontacket Pond:

November 1, 1944, to December 31, 1944
Scallops 700 bushels

Lagoon Pond:

November 20, 1944, to November 22, 1944
Scallops 40 bushels

Oak Bluffs Harbor:

December 26, 1944, to December 31, 1944
Quahaugs 500 bushels

There were 15 quahaug licenses and 72 scallop licenses issued during the year 1944.

The ceiling price for scallops was $4.05 per gallon.

New markers were placed in Lagoon Pond.

Lagoon Pond was closed after a day and a half of

scalloping because the seed was being disturbed, and it was felt that for the best interests of the fishermen, it was advisable to close it for scalloping.

Respecftully submitted,

JOSEPH A. FARLAND,
Shellfish Warden.

Report of Finance Committee

GENERAL GOVERNMENT

Moderator's Salary		$35.00
Selectmen's Salaries	$1,200.00	
Expenses	1,000.00	
		2,200.00
Accountant's Salary	$2,250 .00	
Expenses	100.00	
		2,350.00
Treasurer's Salary	$850.00	
Balance of H. S. Look, Salary	220.00	
Expenses	250.00	
Determining Tax Titles	1,000.00	
		2,320.00
Collector of Taxes, Salary	$900.00	
Expenses	550.00	
		1,450.00
Assessors' Salaries	$900.00	
Expenses	500.00	
		1,400.00
Town Counsel, Salary	$150.00	
Expenses	25.00	
		175.00

Town Clerk's Salary	$300.00		
Expenses	400.00		
		700.00	
Board of Registrars Salaries	$300.00		
Elections and Registrations	200.00		
Decennial Census	300.00		
		800.00	
Town Building, Incidental Supplies and Repairs		200.00	
Rent of Hall, Town Meeting Purposes		300.00	
			$11,930.00

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Chief of Policy, Salary	$2,190.00	
Night Patrolman's Salary	1,825.00	
Patrolman's Salaries	1,750.00	
Police Expenses	1,207.50	
		$6,972.50

FIRE DEPARTMENT

Chief of Fire, Salary	$200.00
Engineer's Salaries	200.00
Supt. of Fire Alarm, Salary	200.00
Forest Fire Warden's Salary	50.00
Firemen's Salaries	1,550.00
Steward's Salaries	375.00

Fighting Forest Fires	300.00	
Contingent Expenses	2,000.00	
Hydrant Rental	6,600.00	
Fire Lines	300.00	
New Hose	1,000.00	
		$12,775.00

SEALER OF WEIGHTS AND MEASURES

Salary	$150.00	
Expenses	100.00	
		250.00

FORESTRY DEPARTMENT

Moth Extermination	$800.00		
Trimming Trees, Expenses	300.00		
Tree Warden's Salary	35.00		
		1,135.00	
			$21,132.50

HEALTH AND SANITATION

Board of Health, Salaries	$ 300.00
Health Expenses	1,100.00
Collection of Offal	3,015.00
Care of Dump and Sweeping Streets	2,000.00
Public Sanitaries, Salaries and Expenses, and Care of Beaches	1,400.00
Inspector of Slaughtering, Salary	50.00
Expenses	45.00
Inspector of Animals, Salary	50.00

Inspector of Milk, Salary		50.00	
Expenses		25.00	
Protection of Shellfish Industry			
Fish Warden's Salary	$1,000.00		
Expenses	150.00		
Regulation Bags	50.00		
Establishing Markers in Ponds	25.00		
Transplanting Shellfish and Eradication of Starfish	500.00		
		1,725.00	
			$9,760.00

HIGHWAY DEPARTMENT

Superintendent of Streets, Salary		$1,965.00	
Concrete Roads		5,000.00	
Dirt Roads		800.00	
Sidewalk Repairs		200.00	
Bulkheads and Bridges		1,200.00	
Cleaning and Constructing Catch Basins		100.00	
Snow Removal		500.00	
Street Lighting		8,000.00	
Removal of Spiles from Beach		500.00	
Painting Street Lines		200.00	
Sand Spreader		125.00	
Resurfacing County Road		750.00	
Harbor Master, Salary	$75.00		
Expenses	100.00		
		175.00	
			$19,515.00

PUBLIC WELFARE

Aid to Dependent Children	$2,000.00	
Dependent Persons	6,000.00	
Old Age Assistance	22,000.00	
State and Military Aid	300.00	
Soldier's Relief	1,000.00	
		$31,300.00

SCHOOL DEPARTMENT

School Department, Salaries and Expenses	$35,485.00
Library Department, Salaries and Expenses	$1,350.00

RECREATION AND UNCLASSIFIED

Public Parks	$3,000.00	
Ocean Park, repairs to Band Stand	200.00	
Washington and Waban Parks and Lakeside Park	100.00	
New Tires for Truck	100.00	
Petaluma Park, repairs to bleachers and fence	500.00	
		$3,900.00
Unclassified:		
Memorial Day	$75.00	
Advertising	1,400.00	
Reserve Fund	500.00	
Mosquito Control	150.00	
Insurance	901.32	

Town Reports	350.00		
Rationing Board Expenses	150.00		
Band	400.00		
		3,926.32	
			$7,826.32

CEMETERY DEPARTMENT

Chairman of Board, Salary	$75.00	
Cemetery Expenses	850.00	
		$925.00

MATURING DEBT

Maturing Debt	$3,000.00	
Interest	900.00	
		$3,900.00
		$143,123.82

Water Department, Maintenance and Operation $31,230.94

The committee reccmmends that the Town decide whether or not funds are to be raised and appropriated for Baseball.

The committee recommends that the Dog Tax Refund received be used by the Library Department for the purchase of new books.

Respectfully submitted,

ALPHA F. LEONARD,
Chairman.

Warrant for the Annual Town Meeting, 1945

COMMONWEALTH OF MASSACHUSETTS
Dukes County, ss.

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs, who are qualified to vote in town affairs and elections to assemble at the Sacred Heart Parish Hall, Wamsutta Avenue in said Oak Bluffs on Tuesday, February 13, 1945 at nine o'clock in the forenoon, then and there to act upon the following articles:

ARTICLE 1. To elect the following officers on the official ballot:

A Moderator, for one year.

A Selectman and member of the Board of Public Welfare, for three years.

A Town Clerk, for one year.

A Town Treasurer, for one year.

A Collector of Taxes, for one year.

A Member of the School Committee for three years.

A Park Commissioner, for three years.

A Cemetery Commission, for three years.

A Member of the Planning Board, for five years.

Two (2) Constables, for one year.

A Tree Warden, for one year.

A Water Commissioner, for three years.

A Water Commissioner, for two years.

A Water Commissioner, for one year.

Five (5) Members of the Finance Committee, for three years.

The polls for the reception of votes for the aforesaid officers will be open at seven o'clock in the morning on Wednesday, February 14, 1945, and shall close at three o'clock in the afternoon.

ARTICLE 2. To choose all other necessary town officers.

ARTICLE 3. To hear the reports of the Selectmen and other Boards and Committees.

ARTICLE 4. To see what sums of money the town will vote to raise and appropriate for the payment of town debt and necessary expenses of the several departments for the current year and to act upon the recommendations of the finance committee.

ARTICLE 5. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1,

1945, and to issue a note or notes therefore payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 6. To see if the town will vote to authorize the Assessors to remit all taxes as cannot in their judgment be collected.

ARTICLE 7. To see if the town will vote to authorize the Collector to use all means of collecting taxes that a Town Treasurer, when appointed Collector, may use.

ARTICLE 8. To see if the town will vote to pay firemen for the ensuing year.

ARTICLE 9. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money on or after January 1, 1946 in anticipation of the revenue of the financial year beginning January 1, 1946, and to issue a note or notes therefore payable within one year, any debt incurred under this vote to be paid from revenue of the financial year beginning January 1, 1946.

ARTICLE 10. To see if the town will vote to raise and appropriate the sum of $150.00 for the purpose of maintaining, during the ensuing year, mosquito control works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931. (Recommended by the Finance Commitee.)

ARTICLE 11. To see if the town will vote to raise and appropriate the sum of $1,000.00 for a roadside beautification project, said project to consist of shade tree planting along town roads under the supervision of the Tree Warden, or taken any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 12. To see if the town will vote to reclassify all town services, and set a rate of pay for each branch of said classification, or take any other action relative thereto.

ARTICLE 13. To see if the town will vote to reserve the income of the Water Department to be appropriated for defraying operating expenses, interest charges, and payments on the principal, as they accrue, upon any bonds or notes issued for the purpose of water supply; any balance, after paying the foregoing, to be held for appropriation for additions or improvements to the water supply system.

ARTICLE 14. To see if the town will vote to rescind the vote taken at the annual town meeting of 1930 relative to the collection of rubbish from places of business, or take any other action relative thereto.

ARTICLE 15. To see if the town will vote to instruct the Selectmen to lay out a way for the use of the public to Oak Bluffs Harbor, from Highland Drive to mean low water on said Harbor, as set forth on a plan submitted by the Board of Selectmen.

ARTICLE 16. To see if the town will vote to instruct the Selectmen to publish in the Vineyard Gazette the call of Town Meetings, with the warrant and business to be acted upon, or take any other action relative thereto.

ARTICLE 17. To see what action the town will take in re-constructing the town bathing beach and bath houses or such other buldings deemed necessary, and that provision be made as to maintenance and operation of such beach, or take any other action relative thereto.

ARTICLE 18. To see what action the town will take for the disposal of woolen blankets used for civiiian defense, or take any other action relative thereto.

ARTICLE 19. To see what action the town will take for the disposal of the bath tubs, left at the bathing beach from the hurricane, or take any other action relative thereto.

ARTICLE 20. To see if the town will raise and appropriate, or transfer from unappropriated available funds in the treasury, a sum of money for Chapter 90 Highway Maintenance, or take any action in relation thereto.

ARTICLE 21. To see if the town will vote to instruct the Board of Selectmen to petition the legislature to enact legislation wherein the town may lease the town beach for a period of ten years, or take any other action relative thereto.

ARTICLE 22. To see if the town will vote to instruct the Board of Selectmen to lease the town beach for a period of ten years, subject to legislation permitting the town to lease said property for a ten year period, or take any other action relative thereto.

ARTICLE 23. To see if the town will vote to raise and appropriate, and transfer from the hurricane fund, a sum of money for Chapter 90 work, or take any other action relative thereto.

ARTICLE 24. To see if the town will vote to accept a piece of land on Pall Mall Street on Bellevue Heights Plan, to be conveyed by Ernest H. Cook, as laid out on a plan by the Board of Selectmen, or take any other action relative thereto.

ARTICLE 25. To see if the town will vote to relay out Pall Mall Street, as laid out by the Board of Selectmen, or take any other action relative thereto.

ARTICLE 26. To see if the town will instruct the Board of Selectmen to draw up an agreement between the Martha's Vineyard Camp Meeting Association and the town whereby the Association would permit the people of Oak Bluffs to use two ways in consideration of the town making certain repairs, or take any other action relative thereto.

ARTICLE 27. To see what disposition the town desires to take regarding hurricane wood now on hand, or take any other action relative thereto.

Hereof fail not and give public notice by causing this notice to be posted in two or more places in the town at least seven days before the time of said meeting. And make due return of this warrant with your doings thereon to the Town Clerk at the time and place specified.

Given under our hands this twentieth day of January, 1945.

ANTONE P. MEDEIROS,
CHESTER L. GLENN,
JOSEPH A. SYLVIA,
Board of Selectmen,
Town of Oak Bluffs.

Pursuant to the foregoing instructions I hereby notify and warn the inhabitants of the Town of Oak Bluffs qualified to vote as expressed in this warrant to meet at the time and place specified.
Attest:

RAYMOND F. BILLINGS,
Constable.

ANNUAL REPORTS

of the

SUPERINTENDENT OF SCHOOLS

of

OAK BLUFFS

For Year Ending December 31, 1944

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Oak Bluffs:

It gives me much pleasure to submit my ninth annual report of Oak Bluffs Schools.

Personnel

During the past year the employment of efficient teachers has developed into a very serious problem. Increased salaries paid throughout the state and possibility of professional advancement in large school systems, and the desire of many teachers to be nearer home or the larger centers of population all tend to handicap the employment and retention of those teachers best fitted by training and personal qualifications for efficient service. With the unduly large number of changes the school has been handicapped this year.

The position of teacher of English in the high school was made vacant in May by the resignation of Harry Dorr, who for many years had been a teacher in the school, to go to Cleveland, Ohio. We were very fortunate in securing Mrs. Judith Longman whose husband was in the service. She was unwilling to return, however. Miss Hope Armitage, who had served as instructor of English at Boston University the previous year, was employed. She resigned at the close of the Christmas vacation. Mr. Dorr returns early in the present year to this position.

Alpha F. Leonard, teacher of mathematics and science and Miss Bertha Antes, teacher of arithmetic and

elementary science, resigned at the close of school in June.

Miss Marjorie Jackman, a graduate of Salem Teachers College was employed in place of Miss Antes and Miss Doris Johnson, a graduate of Regis College in place of Mr. Leonard.

In October Miss Josephine Kochanska resigned to go to Falmouth and Miss Natalie Amanti, a graduate of Salem Teachers College was employed in her place.

In the grades only one change occurred. Miss Mary Cashman, a teacher of the special class, resigned. As no qualified successor could be found special class children were scattered in other classes.

All the special subject teachers resigned. Miss Pauline Young, teacher of Music and Miss Constance Winnette, teacher of Art, to go to Bristol, Connecticut, and Miss Gladys McGaw, teacher of Domestic Arts, to go to Branford, Connecticut.

Miss Emilia Lera, a graduate of the New England Conservatory of Music, was employed to teach vocal music. No qualified teacher of Art could be found and the position has remained vacant since September.

Miss Helen McDonough, a graduate of the Framingham Teachers College, who taught one year at Brewster, succeeded Miss Gladys McGaw.

Dr. Francis C. Buckley, who had served as school physician for several years, resigned upon moving to Foxboro, and Dr. Chester L. Glenn was appointed in his place.

Textbooks and Supplies

The series of geographies by Thomas published by Ginn & Co. have been selected and new books purchased for part of the classes.

The new arithmetics, the Revised Standard Service Series, published by Scott, Foresman & Co. have also been adopted.

An advisory committee of teachers working with the Superintendent reviewed a large number of texts before the selections were made.

About one hundred volumes have been added to the elementary and high school library.

Use of films as a means of instruction has been increased this year and plans are under way for even greater use for 1945.

Institute

The State Department cooperating with the island school departments held an all day institute for teachers in October. The speakers were practical and the program was very helpful to the staff. Speakers were as follows:

"The Modern School Program," Elizabeth V. Foster, Director of Teacher Training, State Teachers College, Worcester.

"The Science Curriculum," Rachel S. Bruce, Principal, Dillon School, Fitchburg.

"Science Activities in an Elementary School," Grace E. Smith, Training School, State Teachers College, Bridgewater.

"The Responsibility of Each Secondary School Teacher for the Development of Reading Skills and Habits," Miss Foster.

"Developments in Secondary Education," A. Russell Mack, State Supervisor of Secondary Education.

"Art—The Responsibility of Each Teacher," Priscilla N. Nye, Acting State Supervisor of Art Education.

"The Research Department of the Massachusetts Teachers Federation," Herbert Blair, Director of Research Department, Massachusetts Teachers Federation.

Radio Broadcasts

In December the Tisbury School Orchestra broadcast from the auditorium a program of instrumental music assisted by a selection by the Junior High School chorus. Station WOCB of Yarmouth will carry other broadcasts from time to time. It is proposed to use debates and one act plays prepared by the English Department, class discussions in Social Studies, English and Science classes, as well as Vocal and Instrumental Music. The Oak Bluffs school will take part in later broadcasts. The project has educational value in voice training and diction beside being an incentive to more perfect work.

Salaries

The law now requires that no teacher in towns with an assessed valuation of $4,000,000 or over shall be paid less than $1200. The times have made it impossible to hire teachers at that figure. A salary scale has been adopted which is as follows:

Elementary Grades

Beginning teachers—$1300.00.

For each year of experience a yearly increment of $100.00.

Maximum—$1700.00

High School

Beginning teachers—$1400.00.

For each year of experience a yearly increment of $100.00.

Maximum—$1900.00.

Yearly increments may be withheld, or double increments granted for merit in individual cases.

Rules and Regulations

The Rules and Regulations adopted by the School Committee have been mimeographed and placed in the hands of teachers and other school employees. Copies are available at the school for any citizens who wish to study them.

Nature Teacher

A nature study teacher visits the school twice a month and gives lessons in Grade 5 and 6. She has had special training for the work. The Martha's Vineyard Garden Club contributes $100.00 toward the cost of the project, the Massachusetts Audubon Society $400.00, and Edgartown, Oak Bluffs and Tisbury $33.33 in each case. The lessons are a decided help in the teaching of elementary science as they include material on soils, weather, plant and animal life as well as a study of birds. Moving

pictures, colored slides and a wealth of other supplementary material is supplied by the Audubon Society to assist in instruction.

Departments

Special teachers in reports to me say in part:
Vocal Music—Emilia Lera:

The teaching of music is really the teaching of time in tone and tone in rhythm. Through these two factors the pupil learns to enjoy and appreciate music.

In Grade I, the main aim has been to find the voice, control it and to develop it through the use of the rote song.

In Grades II and III, we have begun the transition from rote to note reading, that is, from ear singing to eye singing. Greater independence of individual singing has been shown through simple class concerts.

Through the toy orchestra in the lower grades there has been increased interest and enjoyment in music, for the orchestra is an outlet for the well-known rhythmic powers of the children and acts as a new approach to music study.

In Grades IV, V, and VI we have had the beginning of recognition and naming of music mechanics as they occur in the music. Two and three part music is introduced in the grades and is continued through the secondary grades.

In the secondary grades our main aim has been to make our music sound as professional as possible, but

always with the thought that music is to be enjoyed and appreciated and not over-worked.

Domestic Arts—Helen McDonough:

Clothing:

Fifth Grade—Instruction and practice in basic constructive stitches. Sewing project—sewing bags.

Sixth Grade—Operation and care of the sewing machine and review of basic constructive stitches. Sewing projects—aprons and slips.

Seventh Grade through High School—Worked to become more adept in the use and care of the sewing machine. Articles made in the classes so far include, skirts, pajamas, blouses and dresses.

Foods:

Eighth Grade—A study of the classes of foods, minerals, and vitamins. Table service and a breakfast unit including planning, preparing, and serving of fruits, cereals, beverages, eggs, and hot breads. Practical experience, tests, and notebooks.

Tenth Grade—Units on preservation of food, table service, and planning, preparing, and serving of luncheons. Practical experience, tests, notebooks.

Twelfth Grade—Units on preservation of food, table service, and planning, preparing, and serving of dinner. Practical experience and tests.

Future Plans

As soon as the candidates, trained and properly qualified are available it is hoped to again have teachers for

the special class, Art and Physical Education. The Committee have also voted to add instrumental music to the curriculum and we look forward to the formation of a school orchestra. This work will start in September if the funds asked for in the school budget are appropriated at the town meeting.

Conclusion

Again I take this opportunity to express my appreciation for the interest and support of citizens, school committee, and teaching force. It is a most difficult task to maintain standards of an efficient school system in war time. It requires the united efforts of parents, teachers and pupils to do so and the necessity is even greater than in normal times.

The recent year book of the American Association of School Administrators states: "No task exists that does not require some training, and none exists the doing of which cannot be improved through education. In the post-war world we shall need full production and full employment within the frame of free enterprise. Education should play a vital role in helping free men to achieve this goal."

In training the large number of boys and girls who go out from our schools each year it is only by increased effort that such a goal can be reached.

Respectfully submitted,

ARTHUR B. LORD,
Superintendent of Schools.

PRINCIPAL'S REPORT

Mr. Arthur B. Lord,
Superintendent of Schools.

Dear Sir:

I hereby submit the report of the Oak Bluffs Schools for the year ending December 31, 1944.

In the administration and organization of the work of the school we continue to keep in mind that the pupil is the center of our interests. By adhering to the sound educational principle that "good guidance is self guidance" we have tried to teach pupils to form for themselves worthwhile habits that will pay them dividends in their post-school years. Although war time revisions in our program and organization have produced added responsibilities, we still feel that we have met the test with some degree of success.

Both of the boys who graduated in June were accepted for the Army Specialized Training Program after they had passed successfully the mental and physical requirements. In addition, the school still maintains standards whereby pupils whom it certifies may enter without examination any of the colleges affiliated with the New England College Entrance Board. Such a privilege is retained only by those schools whose graduates achieved successful college records.

In order to continue our program of Health and Physical education, the teachers in each of the elementary grades devoted two periods a week in supervising their

pupils in healthful play and exercise either out of doors or in the gymnasium. In the High School a similar schedule was arranged for the boys.

In the spring, through the efforts of Mr. Alpha Leonard, baseball was revived and a home and home series was played with Edgartown with much success. A schedule has already been arranged for a series of basketball games for both boys and girls with pupils of the other island High Schools. While war time conditions prevent a "sports as usual" program, the interest displayed by Howard, Leonard, a former graduate, has been most welcome and appreciated.

In June, the fourteenth annual Junior Prom was held at the Ocean View Hotel. In December, the Junior Class sponsored a Christmas formal in the Assembly Hall. Both of these parties were chaperoned by members of the faculty and were thoroughly enjoyed by the invited guests. While the attendance of these parties must of necessity be restricted, they are, nevertheless, socials to which underclassmen look forward.

The annual Hallowe'en party, sponsored by the Seniors, was held as usual. The school adopts this means to give enthusiastic youths an opportunity to satisfy their impulses in wholesome and supervised fun. Much of the credit must be given to local business men who make donations and supply the means that make for the success.

Our school paper, "The Review," continues to make its four appearances a year. While the pupils gain much experience in preparing, editing, and mimeographing the paper, it is also an added incentive to know that this year one Oak Bluffs student won the Rodney Dutcher award

for excellence in Journalism. This is the third time in the last four years that the award has been given to an Oak Bluffs pupil. This is a cooperative project of our English and Commercial Departments.

The school takes pride in the success of its efforts in urging the pupils to purchase War Bonds and Stamps. While the purchases made directly through the school have fallen off somewhat these last four months, we point with pride to the amount of $12,362.50 that has been raised through activities of teachers and pupils since our weekly sales began in December, 1942.

In conclusion, I wish to express my appreciation to the School Committee, the Superintendent, and the faculty for their assistance and cooperation.

Respectfully submitted,

CHARLES E. DOWNS,
Principal.

REPORT OF THE SCHOOL NURSE

We are at war and statistics tell us there are 5,000,000 4-F's in our country today. Who's fault is it?

Are we, parents and workers with children to blame? I think we are in a great many cases. We have not been forceful enough in our demands that right prevail. Are we to benefit by this drastic experience and see to it that

today's children are ready and fit for better living in the post-war world?

"Health is the foundation step leading to the house of happiness." A child must be taught and encouraged to form sound health habits, and by constant practice these become part of his every day living. He must have proper food, sleep, guidance, and all defects corrected that may be a handicap to him.

It is the duty of parents, school, church and community to do what they can to help develop right habits and practices early in life. The child then will be assured of better health, greater accomplishments and possibly longer life.

Health Work

	Grades 1-6	Junior-Senior High School	Total
No. Pupils Examined	135	17	152
Defects:			
Posture	97	7	104
Throat	17		
Skin	1	1	2
Nose			
Glands	27		
Feet	52	3	55
No. Pupils With Major Defects			20
No. of Major Defects			25
No. Dental Examinations Made			
Tonsils Removed			14
Hearing Tested			175
Defective Hearing			4

School Visits	42
Class Room Inspections	110
Class Room Talks	72
Home Visits	48
Consultations	55
Cripple Children Clinic	4

Respectfully submitted,

IRENE LANDERS,
School Nurse.

STATISTICS FOR YEAR—1943-1944

Teacher	Grade	Total Membership Boys	Total Membership Girls	Average Daily Attendance	Average Membership	Percent of Attendance
Anna M. York	1	11	15	20.55	23.05	88.91
Elizabeth M. O'Brien	2	13	10	20.71	22.49	92.09
Muriel F. Pease	3	18	9	22.52	25.52	88.60
Inez M. Howes	4	12	14	21.02	23.01	91.39
Leona F. Hersum	5	8	12	18.36	19.76	92.91
Mary E. Place	6	11	12	21.27	22.05	96.45
Mary J. Cashman	Special	7	5	11.14	12.42	89.69
William J. Golden	Trade School	18	0	14.90	16.12	92.71
Seventh Grade		7	8	13.87	14.78	93.83
Eighth Grade		7	12	16.44	17.70	93.12
High School		2	31	32.54	34.70	93.76

STATISTICS DECEMBER—1944

Teacher	Grade	Enrollment Boys	Girls	Total
Anna M. York	1	13	11	24
Elizabeth M. Haggerty	2	14	13	27
Muriel F. Pease	3	13	10	23
Inez M. Howes	4	17	8	25
Leona F. Hersum	5	10	15	25
Mary E. Place	6	9	14	23
William J. Golden	Trade School	15	0	15
Seventh Grade		12	11	23
Eighth Grade		5	9	14
High School		3	36	39

High School Faculty

CHARLES E. DOWNS, *Principal*

BARBARA BURNS — NATALIE AMANTI

MARJORIE JACKMAN — DORIS JOHNSON

HOPE ARMITAGE — HELEN MCDONOUGH

Music Supervisor

EMELIA LERA

School Nurse

IRENE V. LANDERS

School Physician

CHESTER L. GLENN, M.D.

REVIEW OF CLASS OF 1944

Hilda Antunes	Vineyard Laundry	Oak Bluffs, Mass.
Roland Clements	University of N. H.	Durham, N. H.
Ruth DeBettencourt	Walmsley's	Oak Bluffs, Mass.
Beatrice (Duart) Viera		Newport News, Va.
Phyllis Gonsalves	Vineyard Laundry	Oak Bluffs, Mass.
Arthur Landers	University of N. H.	Durham, N. H.
Grace Lewis		Oak Bluffs, Mass.
Dorothy Walker		Oak Bluffs, Mass.

SCHOOL CALENDAR

1945

January 2		School opens
February 16		School closes
February 26		School opens
April 13		School closes
April 23		School opens
June 15		School closes
Holidays—		
Good Friday	March 30	
Memorial Day	May 30	

School Year 1945-1946

September 5		School opens
December 20		School closes
Holidays—		
Columbus Day	October 12	
Institute	October 26	
Armistice	November 12	
Thanksgiving	November 22-23	

1946

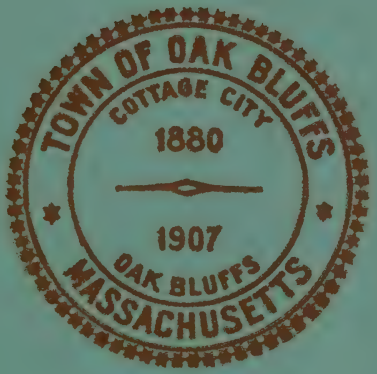
January 3		School opens
February 15		School closes
February 25		School opens
April 12		School closes
April 22		School opens
June 19		School closes
Holidays—		
Memorial Day	May 30-31	

ENTRANCE REQUIREMENTS

All children six years old on or before October first will be admitted to Grade One. All children who, on or before October first, will be five years, six months old, but who have a mental age of six as established by examination, may be admitted to Grade One.

ANNUAL REPORTS

FOR 1945



TOWN OF

OAK BLUFFS

Annual Financial Report

OF THE

TOWN OF

OAK BLUFFS

For Year Ending December 31,

1945

With which is included the

Annual School Report

MARTHA'S VINEYARD PRINTING CO.
OAK BLUFFS, MASSACHUSETTS

Index

Page

Assessors' Report 13
- Estimated Receipts 14-15
- Exempted Property 16
- Motor Vehicle Excise Taxes 16
- Recapitulation 13-14
- Town Property 17
- Warrants to Collector 15-16

Accountant, Report of 18

Receipts:
- Agency 22
- Departmental 20-21
- Grants and Gifts 19-20
- Interest 22
- Licenses and Permits 19
- Privileges 20
- Refunds 22
- Taxes 18
- Trust Funds 22
- Water Department 22

Payments:
- Accountant's Department 23-24
- Agency 42
- Assessors' Department 25
- Balance Sheet 43-47

Cemetery 40-41
Collector's Department 24-25
Elections and Registrations 26

Law Department 25
Selectmen's Department 23
Treasurer's Department 24
Town Clerk's Department 25-26
Town Buildings 26
Rent of Hall 27
Interest 41
Maturing Debt 41
Refunds 42

Education:

Library Department 38
School Department 37-38

Protection of Persons and Property:

Fire Department 27-28
Forestry Department 28-29
Health Department 29-30
Inspector of Animals 31
Inspector of Milk 31
Inspector of Slaughtering 31
Sealer of Weights and Measures 28
Shellfish Department 31-32
Sweeping Streets, Care of Dump 30
Public Sanitaries and Care of Beaches 30
Police Department 27

Highway Department:

Bulkheads and Bridges 33
Cleaning Catch Basins 33
Concrete Roads 32
Dirt Roads 32-33
Harbor Master 35
Removal of Snow 33-34

Repairs to Hurricane Damages 34
Resurfacing County Road 34-35
Sidewalk Repairs 33
Street Lighting 35

Park Department:

Public Parks, Tennis Courts, etc. 39

Public Welfare Department:

Aid to Dependent Children, Federal Grant 35
Dependent Persons 36
Federal Grant—Old Age Assistance, Adm. 36-37
Federal Grant—Old Age Assistance, Expenses... 36
Old Age Assistance 36
State and Military Aid 37
Soldiers' Relief 37

Report of Chief of Police 104
Report of Finance Committee 106-111
Report of Water Department 101-103
Report of State Auditor 57-90
Report of Shellfish Warden 105
School Report 119-135
Summary of Appropriations 48-56

Town Clerk's Report:
Births 91-94
Deaths 97-98
Marriages 95-96
Dog License Account and Summary 99-100

Town Officers 9-12
Trust Funds 42
Unclassified 40
Warrant 112-118
Water Department 41

Oak Bluffs

Honor Roll

DIED IN SERVICE

★ Edward Constantino

★ Robert T. Gilkes

★ Manuel A. Enos

Abbe, William P.
Allard, George F.
Allard, Wilfred T.
Alley, Francis M.
Alley, George C.
Alwardt, Carl
Alwardt, Herman W. H.
Alwardt, Madison E.
Alwardt, Robert B.
Amancio, Nelson G.
Amancio, Walter
Amaral, Anthony D.
Anthony, George J.
Anthony, James R.
Attridge, Thomas J., Jr.
Bernard, Richard H.
Bernard, Theodore
Blankenship, Richard W.
Boorum, Theodore M.
Brown, Edward A.
Burgess, Manuel H.
Camacho, Joseph G.
Camara, John L.
Camara, Warren F.
Cardoza, Nelson M.
Carr, Maurice F.
Carter, Lloyd W.
Chanley, Daniel
Child, John Bleeker
Clements, Benjamin A.
Clements, Guy R.
Clements, Percy
Clements, Roland
Correira, John
Correira, Joseph A.
Costa, Gordon
Costa, John F.
Costa, Raymond D.
Darling, Hubert L.
Dean, Ruth W.
DeBettencourt, Antone J.
DeBettencourt, Edward T.
DeBettencourt, John
DeBettencourt, Lawrence
DeBettencourt, Nelson W.
DeBettencourt, Raymond
Denniston, Gerald G.
Dow, Bryon C.
Duart, Joseph F., Jr.
Duart, Raymond F.
Durgin, Willard L.
Eddy, Donald P.
Eddy, Warren
Enos, John J.
Estrella, Antone A.
Estrella, Frank
Estrella, Joseph
Estrella, Manuel
Farland, Raymond A.
Ferreira, Alfred D.
Ferreira, John, Jr.
Ferreira, Joseph D.
Ferreira, Richard D.
Fisher, Richard S.
Fuller, Albert F.
Gilkes, Cooper A., Jr.
Glover, George S.
Glover, Robert S.
Golden, James F.
Golden, William C.
Gonsalves, Frank O.
Graf, Walter E.

Herlihy, Richard
Herrman, Clarence B.
Hinckley, George R.
Horne, Doris B.
Hughes, John T.
Hughes, Robert H.
Hurley, Thomas J.
Kidder, Paul W.
Landers, Arthur
Landers, Leslie M.
Landers, Ralph W.
Lewis, Manuel D.
Look, Basil E.
Look, Dorothy M.
Machado, Joseph M.
Machado, Norman J.
Mackay, Irving R.
Madeiras, Frank C.
Madeiros, Benjamin D.
Madeiros, Ralph J.
Marchant, Gordan L.
Marden, William M., Jr.
Marshall, George H.
Martin, Manuel R.
Metell, Alfred M.
Metell, Francis K.
Metell, Henry
Metell, Herbert
Moore, Maxwell
Moore, Roswell
Morton, Benjamin F.
Noyes, Alton
Noyes, Frank A.
Noyes, Norman E.
Noyes, Orris
Oliver, Joseph S.
Osborn, Abraham
Pachico, George
Pachico, Gilbert
Paiva, Manuel
Pease, Allen H.
Pease, Maurice H., Jr.
Penny, Robert A.
Perry, Richard L.
Perry, Stanley
Randolph, John H., Jr.
Randolph, Robert R.
Randolph, Stuart
Randolph, Walter J.
Romero, Alphonsus
Rose, Henry J.
Rose, Joseph C., Jr.
Scott, Raymond F.
Scott, Robert
Silvia, Adrian F.
Silvia, Clifford
Silvia, John R.
Silvia, Raymond
Silvia, Robert S.
Silvia, William P.
Smith, Bradford K.
Smith, Frederick L.
Souweine, Carol Vivian
Souweine, Leon E.
Souweine, William T.
Spencer, Emery
Spencer, George T.
Spencer, Louis A.
Stevenson, Walter A.
Swartz, Max
Sylvia, Albert E.
Sylvia, John G.
Sylvia, Joseph H.
Sylvia, Philip J.
Sylvia, Richard J.
Thurber, Adelburt E.
Tilton, Ernest E.
Upham, Francis B.
Upham, Hayward
Walker, William G., Jr.
Webb, Harold L.
White, George E.
White, Joseph H.
Wigfall, Rufus D.
Williams, Frank H.

Town Officers—1945

Selectmen and Board of Public Welfare

JOSEPH A. SYLVIA	Term Expires 1946
CHESTER L. GLENN	Term Expires 1947
ANTONE P. MEDEIROS	Term Expires 1948

Town Clerk

ANNA. L. OLIVER

Town Accountant

ANNA L. OLIVER

Board of Assessors

JOHN H. HUGHES	Term Expires 1946
WILLIAM R. AMARAL	Term Expires 1947
REUBEN PHILLIPS	Term Expires 1948

Town Treasurer

HOSEA S. LOOK

Collector of Taxes

ESTELLE L. FRASIER

School Committee

MARY C. DeBETTENCOURT	Term Expires 1946
CLEMENT N. AMARAL	Term Expires 1947
ETHEL L. BARNEY	Term Expires 1948

Board of Health

CHESTER L. GLENN ANTONE P. MEDEIROS
JOSEPH A. SYLVIA

Park Commissioners

ANTONE E. VIERA	Term Expires 1946
FRANCIS H. BERNARD (Resigned)	Term Expires 1947
JOHN VIERA	Term Expires 1948

Cemetery Commissioners

WALTER C. RIPLEY	Term Expires 1946
CHARLES A. WILLIAMS	Term Expires 1947
MAUDE L. SMITH	Term Expires 1948

Library Trustees

WALTER C. RIPLEY	Term Expires 1946
CHARLES E. DOWNS	Term Expires 1947
DOROTHY BUNKER	Term Expires 1948

Board of Fire Engineers

HARRY T. WEBB WILLIAM R. AMARAL
JOSEPH A. FARLAND

Acting Chief of Police

ANTHONY MARCIEL

Regular Patrolman

ALTON S. BUNKER

Town Counsel

FRANK VERA

Board of Registrars

ANNA L. OLIVER	Term Expires 1946
RAYMOND E. BROWN	Term Expires 1946
WILSON J. THOMAS	Term Expires 1947
PERCY E. NOYES	Term Expires 1948

Superintendent of Streets
EUGENE A. COSTA

Inspector of Wiring
WILLIAM J. GOLDEN

Truant Officer
HARRY T. WEBB

School Physician
CHESTER L. GLENN

Harbor Master
STANLEY M. FISHER

Sealer of Weights and Measures
RAYMOND F. BILLINGS

Tree Warden
WILLIAM R. BLANKENSHIP

Forest Fire Warden
HARRY T. WEBB

Moth Superintendent
WILLIAM R. BLANKENSHIP

Constables
JAMES D. FERREIRA RAYMOND F. BILLINGS

Water Commissioners

MANUEL C. ROSE, JR.	Term Expires 1946
MANUEL A. CATON	Term Expires 1947
WALTER J. KEATING	Term Expires 1948

Surveyors of Lumber and Measurers of Wood and Bark

JESSE STEERE HENRY FAUTEAUX

Pound Keeper

RAYMOND F. BILLINGS

Field Drivers

AUGUSTUS F. AMARAL EUGENE A. COSTA

Finance Committee

Term Expires 1946

IRVING KLIGLER JOHN E. PHILLIPS
G. STANLEY GARLAND LEMUEL O. PHILLIPS
AUGUSTUS BEN DAVID

Term Expires 1947

JOSEPH E. AMARAL WM. N. DeBETTENCOURT
M. CLAYTON HOYLE ANTON J. DeBETTENCOURT
H. WESTON CHASE

Term Expires 1948

ARTHUR BEN DAVID BRADFORD J. CHURCH
HOWARD W. LEONARD LEO GOULET
AMBLER WORMLEY

Assessors' Report

Assessed Valuation of Assessed Estate, January 1, 1945		$4,859,079.00
Assessed Personal Estate	$519,580.00	
Assessed Real Estate	4,339,499.00	
		$4,859,079.00
Total Tax on Personal Estate, January 1, 1945	$14,028.16	
Total Tax on Real Estate, January 1, 1945	117,166.47	
Total Tax on Polls	1,018.00	
Gain	2.16	
Total Tax on Ship and Vessel Excise	106.50	
		$132,321.29
Total Valuation of Assessed Estate, December 20, 1945		$26,125.00
Assessed Real Estate		26,125.00
Total Tax on Real Estate, December 20, 1945		705.38

RECAPITULATION SHEET

Appropriations raised in 1945 to be raised by Taxation	$177,254.74	
Total appropriations voted to be taken from available funds:		
In 1944 $52,900.00		
In 1945 28,560.82		
	81,460.82	
Deficit	.19	
		$258,715.75

State Tax and Assessments:			
State Tax	$5,100.00		
State Parks and Reservations	119.17		
State Audit of Municipal Accounts	983.82		
State Guard Hurricane Expenses	265.98		
		$6,468.97	
County Tax and Assessments:			
County Tax	$13,389.91		
Tuberculosis Hospital Assessment	2,854.01		
		16,243.92	
			$22,712.89
Overlay for 1945			6,243.77
Gross Amount to Be Raised			$287,672.41

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	$13,166.03
Corporation Tax	6,790.64
Gasoline Tax under Acts of 1943, Chapter 569	6,371.04
Motor Vehicle and Trailer Excise	1,000.00
Licenses	2,500.00
Fines	20.00
Protection of Persons and Property	200.00
Charities	1,000.00
Old Age Assistance	8,200.00
Old Age Meal Tax	776.72

Soldier's Benefits	230.00	
Schools	1,000.00	
Libraries	183.43	
Public Service Enterprise—		
Water Department	31,230.92	
Cemeteries	127.88	
Interest on Taxes	1,200.00	
Total Estimated Receipts		$73,996.76
Overestimates—State Parks and Reservations		3.70
Amounts taken from available funds—		
October 3, 1944	$52,900.00	
February 26, 1945	1,500.00	
May 24, 1945	27,060.82	
		$81,460.82
Total estimated receipts and available funds		$155,461.28
Net amount to be raised by Taxation on Polls and Property		$132,211.13
Number of Polls: 508 @ $2.00	$1,016.00	
Total Valuation:		
Personal Property:		
$519,580.00 @ $27.00	14,028.66	
Real Estate:		
$4,339,499.00 @ 27.00	117,166.47	
Gain	2.16	
		$132,213.29
Vessel Excise Tax		$106.50

ASSESSOR'S WARRANTS TO THE COLLECTOR

Poll Tax	$1,016.00

Personal, Real Estate and Vessel Excise Taxes	131,303.79	
		$132,319.79
Warrants for December Commitment:		
Poll Tax	$2.00	
Real Estate Tax	705.38	
		$707.38

MOTOR VEHICLE EXCISE TAX ASSESSED

Total Number of Cars	556
Total Valuation	$46,770.00
Total Tax	$1,528.73

EXEMPTED PROPERTY

Bradley Memorial Church	$2,950.00	
Christian Science Church	4,450.00	
South N. E. Conference Seven Day Adventist	1,550.00	
Roman Catholic Church	34,685.00	
Phidelah Rice School of the Spoken Word and Theatre Work Shop, Inc.	23,600.00	
Fall River Deaconess Home	1,100.00	
Trinity Episcopal Church	6,950.00	
Martha's Vineyard Camp Meeting Association	6,000.00	
Martha's Vineyard Hospital, Inc.	44,235.00	
Massachusetts Girl Scouts, Inc.	8,450.00	
Methodist Episcopal Church	2,900.00	
Union Christian Association	7,500.00	
United States of America	6,500.00	
I. O. O. F. Personal Property	350.00	
Order of Eastern Star, Personal Property	350.00	
		$151,570.00

PROPERTY OF THE TOWN OF OAK BLUFFS

Town Hall, Building, Personal Property and Land	$16,550.00	
School Buildings, Land and Personal Property	174,380.00	
Bathing Beach, Land and Buildings	26,375.00	
Public Parks, Land and Buildings	109,000.00	
Library Department, Books and Furnishings	1,500.00	
Fire Department, Buildings and Equipment	55,000.00	
Health Department, Land at Dump and Incinerator	1,500.00	
Highway Department, Land, Buildings and Equipment	9,505.00	
Cemetery Department, Land, Vault and Tools	6,200.00	
		$400,010.00

JOHN H. HUGHES,
WILLIAM R. AMARAL,
REUBEN PHILLIPS,
Board of Assessors.

Town Accountant

Board of Selectmen,
Town of Oak Bluffs.

Gentlemen:

In accordance with Chapter 41, Section 61 of the General Laws, I submit my annual report of the Auditing Department.

In this report is a statement of receipts and expenditures, summary of appropriation accounts, debt and trust fund accounts, and balance sheet, for the year ending December 31, 1945.

Respectfully submitted,

ANNA L. OLIVER,
Town Accountant.

RECEIPTS

TAXES

Taxes 1943	$6,705.03	
Taxes 1944	12,742.59	
Taxes 1945	113,207.71	
Corporation Tax	8,785.86	
Income Tax	15,320.00	
Meal Tax	1,085.62	
Tax Titles	1,935.46	
		$159,782.27

LICENSES AND PERMITS

Alcohol	$1.00	
Amusement	115.00	
Auctioneer	4.00	
Baggage	5.00	
Entertainment	12.00	
Garage Permits	1.50	
Gun Permits	3.00	
Intelligence	1.00	
Innholders	33.00	
Junk	50.00	
Liquor	2,650.00	
Lodging House	132.00	
Pool and Bowling	20.00	
Recreational Camp	.50	
Shellfish: Clam and Quahaug	44.00	
Scallop	166.00	
Sunday	40.00	
Taxi	36.00	
Victuallers	24.00	
		$3,340.00

GRANTS AND GIFTS

From Federal:			
Old Age Assistance	$15,090.46		
Administration	502.97		
		$15,593.43	
Aid to Dependent Children	$665.75		
Administration	9.69		
		$675.44	
From State:			
Vocational	$1,462.73		

Smith-Hughes Fund	91.83		
		$1,554.56	
Highway Fund		6,371.14	
From County: Dog Licenses		66.17	
			$24,260.74

PRIVILEGES

Levy of 1944		$26.00	
Levy of 1945		1,359.23	
			$1,385.23

DEPARTMENTAL

Protection of Persons and Property:			
Fire Department:			
Sale of Fire Extinguishers	$6.50		
Sealer of Weights and Measures	23.69		
		$30.19	
Health Department:			
Milk Licenses	$27.00		
Division of Tuberculosis	522.86		
Collection of Offal	160.15		
Public Sanitaries	346.52		
		1,056.53	
Public Welfare:			
Trust Funds—Income	$155.39		
State Aid	308.00		
Temporary Aid	1,118.90		
Aid to Dependent Children	1,002.66		
Old Age Assistance	18,276.90		

Other Cities and Towns:			
Public Welfare	$139.00		
Old Age Assistance	518.26		
Recoveries—			
Public Welfare	345.10		
		21,864.21	
Schools and Libraries:			
Trust Fund Income	$107.95		
Rental of Gym	30.00		
Library Fines	190.39		
		328.34	
Unclassified:			
Sale of Bath Tubs	$28.00		
Scallop Bags	57.00		
		85.00	
Parks: Tennis Court Fees		11.00	
Highway Department:			
From State:			
Chapter 90, Maintenance	$750.00		
Chapter 90	1,232.30		
Contracts	45,267.16		
From County:			
Chapter 90, Maintenance	$373.22		
Chapter 90	5,641.32		
Contracts	4,761.20		
		58,025.20	
			$81,400.47
Cemetery:			
Trust Fund—Income	$67.14		
Sale of Lots	40.00		
			$107.14

INTEREST		
On Taxes	$662.09	
On Tax Titles	61.07	
On Water	32.73	
		$755.89
WATER DEPARTMENT		
Water Rates		$38,595.24
AGENCY		
Recoveries under Chapter 227, Acts of 1941	$164.76	
Dog Licenses	178.80	
Withholding Tax	5,317.50	
		$5,661.06
REFUNDS		
Selectmen's Expenses	$49.92	
Tax Title Expenses	9.50	
Day-off Pay	20.00	
Moth Extermination	15.00	
Dependent Persons	13.50	
Old Age Assistance	89.45	
Old Age Assistance, Federal Grant, Expenses	38.70	
Water Department	.70	
Interest	7.07	
		$243.84
TRUST FUNDS		
Cemetery Perpetual Care		$400.00
		$315,931.88
Cash Balance, January 1, 1945		$114,135.46
		$430,067.34

PAYMENTS

General Government

Moderator's Salary			$35.00

SELECTMEN'S DEPARTMENT

Selectmen's Salaries		$1,200.00	
Expenses:			
Printing, Postage and Stationery	$76.56		
Telephone	147.30		
Transportation	100.60		
Survey	31.80		
In Memoriam Certificates	52.50		
Auctioneer's Fee	5.00		
Water	19.00		
Janitor's Salary	208.00		
Janitor's Supplies	1.18		
Fuel	288.60		
Office Supplies	30.49		
Dues	6.00		
Advertising	17.40		
		984.43	
			$2,184.43

ACCOUNTANT'S DEPARTMENT

Accountant's Salary		$2,250.00	
Expenses:			
Clerical	$21.71		

Printing, Postage and Stationery	28.12		
Office Supplies	48.18		
		98.01	
			$2,348.01

TREASURER'S DEPARTMENT

Treasurer's Salary		$850.00	
Expenses:			
Clerical	$80.46		
Printing, Postage and Stationery	51.97		
Surety Bond	102.00		
Dues	2.00		
Recording Fees	5.20		
		241.63	
Treasurer's Salary		220.00	
Determining Tax Titles:			
Counsel Fees	$382.00		
Recording Fees	36.82		
		418.82	
Auditing Municipal Accounts		983.82	
			$2,714.27

COLLECTOR'S DEPARTMENT

Collector's Salary		$900.00	
Expenses:			
Printing, Postage and Stationery	$128.61		
Surety Bond	158.25		

Advertising	4.80		
Preparing Deeds	16.75		
Rent and Telephone	231.57		
Office Supplies	1.00		
		540.98	
			$1,440.98

ASSESSOR'S DEPARTMENT

Assessor's Salaries		$900.00	
Expenses:			
Abstracts	$88.25		
Clerical	294.73		
Printing, Postage and Stationery	25.96		
Rental of Typewriter	50.00		
Dues	6.00		
Conference Expenses	9.45		
Car Hire	25.00		
		499.39	
			$1,399.39

LAW DEPARTMENT

Town Counsel's Salary		$150.00	
Expenses:			
Telephone Calls and Postage		7.53	
			$157.53

TOWN CLERK'S DEPARTMENT

Town Clerk's Salary		$300.00	

Expenses:			
Vital Statistics	$242.25		
Printing, Postage and Stationery	44.78		
Surety Bond	7.50		
Clerical	43.42		
Dues	3.00		
Office Supplies	58.91		
		399.86	
			$699.86

ELECTIONS AND REGISTRATIONS

Board of Registrars' Salaries		$300.00	
Expenses:			
Election Officers	$50.25		
Printing, Postage and Stationery	35.00		
Posting Warrants	9.00		
Advertising	15.00		
Supplies	1.20		
Clerical	14.38		
		124.83	
			$424.83
Decennial Census			$127.50

TOWN BUILDINGS

Incidental Repairs and Supplies:			
Repairs		$40.30	
Janitor's Supplies		14.12	
			$54.42

RENT OF HALL

Town Meeting Purposes	$300.00
	$11,886.22

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary		$2,190.00	
Night Patrolman's Salary		1,825.00	
Patrolman Salaries		1,730.84	
Day-Off Pay		235.00	
Expenses:			
Use of Car	$590.78		
Fuel and Light	130.27		
Telephone	128.97		
Supplies	35.33		
Plumbing Supplies	21.34		
Rent	135.00		
		1,041.69	
			$7,022.53

FIRE DEPARTMENT

Board of Engineer's Salaries		$400.00	
Supt. of Fire Alarm, Salary		200.00	
Forest Fire Warden's Salary		50.00	
Firemen's Salaries		1,525.62	
Steward's Salaries		375.00	
Contingent Expenses:			
Labor	$398.50		

Apparatus Supplies and Repairs	1,037.07		
Fuel	378.36		
Lights	253.45		
Water	57.00		
Building Repairs	41.93		
Gasolene and Repairs	169.71		
Freight and Cartage	14.29		
Telephone	47.99		
Insurance	163.90		
Lease	10.00		
		2,572.20	
Fire Lines:			
Labor		108.74	
New Hose and Tank		1,338.90	
Hydrant Rental		6,600.00	
			$13,170.46

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary		$150.00	
Expenses:			
Insurance	$29.25		
Supplies	13.89		
Car Hire	50.00		
		93.14	
			$243.14

FORESTRY DEPARTMENT

Tree Warden's Salary		$35.00	
Moth Extermination:			
Labor	$540.55		

Truck Supplies and Repairs	30.58		
Insecticides	71.22		
Telephone	7.85		
Hose	30.00		
Printing	5.00		
Freight	5.69		
		690.89	
Trimming Trees:			
Labor	$268.00		
Equipment	5.77		
Supplies	13.12		
		286.89	
Roadside Beautification:			
Labor	$371.05		
Supplies	25.19		
Trees	347.50		
Loam	36.00		
		779.74	
			$1,792.52
			$22,228.65

Health and Sanitation

HEALTH DEPARTMENT

Board of Health, Salaries		$300.00
Expenses:		
Clerical	$8.44	
Transportation	75.00	
Printing	3.50	
Labor	70.00	

Brooms	14.14		
Freight	2.03		
Tuberculosis	817.50		
Supplies	25.32		
Clinic	15.00		
		1,030.93	
			$1,330.93

COLLECTION OF OFFAL

Labor		$2,417.50	
Expenses:			
Materials	$2.23		
Tools	1.85		
Truck Supplies and Repairs	556.59		
		560.67	
			$2,978.17

SWEEPING STREETS AND CARE OF DUMP

Labor:			
Care of Dump		$1,020.00	
Sweeping Streets		1,545.00	
Brooms		3.00	
			$2,568.00

PUBLIC SANITARIES AND CARE OF BEACHES

Attendant's Services		$954.96	
Expenses:			
Water	$97.12		
Supplies	172.55		

Lights	13.62		
Signs	3.00		
Cleaning Cesspools	95.00		
Repairs	60.15		
		441.44	
			$1,396.40

INSPECTOR OF MILK

Inspector's Salary	$50.00	
Expenses:		
Car Hire	25.00	
		$75.00

INSPECTOR OF SLAUGHTERING

Inspector's Salary	$50.00	
Expenses:		
Car Hire	45.00	
		$95.00

INSPECTOR OF ANIMALS

Inspector's Salary	$50.00

SHELLFISH DEPARTMENT

Warden's Salary	$999.96	
Expenses:		
Use of Car	$85.00	
Signs	12.30	
		97.30

Regulation Bags		56.60	
Establishing Markers		25.00	
Eradication of Shellfish Enemies and Transplanting Seed:			
Labor	$132.55		
Seed	119.50		
Signs	15.00		
		267.05	
			$1,445.91
			$9,939.41

HIGHWAY DEPARTMENT

Superintendent's Salary			$1,965.00

CONCRETE ROADS

Labor		$3,207.75	
Expenses:			
Lights	$12.72		
Materials	192.51		
Truck Supplies and Repairs	914.94		
Freight	24.72		
Water	19.00		
Road Oil	74.55		
Tools and Supplies	381.84		
		1,620.28	
			$4,828.03

DIRT ROADS

Labor		$452.50	

Expenses:			
Truck Hire	$6.00		
Truck Supplies and Repairs	111.11		
Supplies	14.19		
Materials	118.20		
Surveying	27.50		
Freight	11.31		
		288.31	
			$740.81

BULKHEADS AND BRIDGES

Labor		$857.50	
Expenses:			
Lumber and Supplies	$230.65		
Truck Supplies	108.75		
		339.40	
			$1,196.90

SIDEWALK REPAIRS

Labor			$147.50

CLEANING AND CONSTRUCTING CATCH BASINS

Labor		$905.00	
Expenses:			
Cement and Supplies		55.20	
			$960.20

SNOW REMOVAL

Labor		$327.50	

Expenses:			
Truck Hire	$34.62		
Equipment	133.86		
		168.48	
			$495.98

REPAIRS TO HURRICANE DAMAGES

Labor		$117.50	
Expenses:			
Advertising	$36.75		
Testing	20.91		
Changing Water Service	41.98		
		99.64	
Contracts:			
Lagoon Bridge	$4,572.90		
Sea View Avenue	55,651.12		
East Chop and North Bluff	13,314.80		
		73,538.82	
Bath House Construction:			
Contract for Construction	$44,397.00		
Architect Fees	2,413.82		
		46,810.82	
			$120,566.78
Removal of Spiles			500.00
Painting of Street Signs			149.03
Sand Spreader			125.00

RESURFACING COUNTY ROAD

Labor	$333.00	

Expenses:		
Materials	1,950.55	
		$2,283.55

STREET LIGHTING

Contract	$7,284.12	
Repairs and Supplies	340.52	
		$7,624.64

HARBOR MASTER

Harbor Master, Salary	$75.00	
Labor on Moorings	100.00	
		$175.00
		$141,758.42

Public Welfare Department

AID TO DEPENDENT CHILDREN, FEDERAL GRANT EXPENSES

Cash	$997.13

AID TO DEPENDENT CHILDREN

Cash	$1,976.90	
Supplies	9.64	
Social Worker, Salary	13.46	
		$2,000.00

DEPENDENT PERSONS

Cash	$2,670.00	
Transportation	147.00	
Clerical	471.06	
Commitments	21.67	
Groceries	16.00	
Fuel	151.48	
Board and Care	265.70	
Medical and Medicine	217.15	
Hospital	1,202.45	
Water	24.59	
Ambulance	10.00	
Burials	201.00	
Social Service Index	5.50	
Other Cities	219.84	
		$5,623.44

OLD AGE ASSISTANCE

Cash	$21,007.52	
Social Worker's Salary	26.92	
Salaries	250.32	
Office Supplies	50.05	
Other Cities and Towns	593.81	
Transportation	29.34	
		$21,957.96

OLD AGE ASSISTANCE, FEDERAL GRANT, EXPENSES

Cash	$16,816.95

OLD AGE ASSISTANCE, FEDERAL GRANT, ADMINISTRATION

Salaries	$125.16

Social Worker's Salary	368.98	
Office Supplies	15.17	
Documents	1.40	
		$510.71

SOLDIER'S RELIEF

Cash	$215.00	
Fuel	6.54	
Dues	2.00	
		$223.54

STATE AND MILITARY AID

Cash		$210.00
		$48,339.73

Schools and Libraries

SCHOOL DEPARTMENT

Salaries and Wages:		
Superintendent's Salary	$1,100.00	
Clerk in Superintendent's Office	178.38	
School Nurse	460.16	
Janitor	1,701.56	
Truant Officer	100.00	
School Physician	200.00	
Teacher's Salaries	24,369.19	37065-00
Clerical	120.00	
Transportation	805.50	
		$29,034.79

Expenses:			
Printing, Postage and Stationery		$20.91	
Telephone		59.90	
Travel		484.13	
Water		153.04	
Instruments		379.05	
Text Books and Supplies		1,850.89	
Fuel and Light		1,145.11	
Maintenance of Buildings and Grounds		1,962.77	
Janitor's Supplies		246.08	
Graduation Supplies		17.00	
Retirement		77.00	
Freight and Cartage		41.26	
Clinic		10.00	
			$6,447.14
			$35,481.93

LIBRARY DEPARTMENT

Librarian's Salary		$483.00	
Assistant's Salary		43.00	
Janitor's Salary		165.00	
Expenses:			
Books and Periodicals	$245.41		
Fuel	136.64		
Light	18.28		
Building Supplies	9.90		
Repairs to Chair	3.20		
Supplies	4.90		
Janitor's Supplies	2.88		
Rent	300.00		
		721.21	
			$1,412.21

Recreation and Unclassified

PUBLIC PARKS

Labor	$2,002.36	
Expenses:		
Supplies	$138.55	
Plumbing Repairs	83.64	
Water	191.87	
Plants and Shrubs	665.00	
Truck Supplies and Repairs	68.58	
	1,147.64	
		$3,150.00
Repairs to Band Stand at Ocean Park		182.75
Mowing Grass at Washington, Waban and Ocean Parks		100.00
New Tires for Truck		100.00
Petaluma Park—Repairs to Bleachers and Fence		454.75
Tennis Courts:		
Labor	$328.78	
Truck Hire	13.60	
Mowing	30.00	
Water	39.85	
Loam	57.00	
Cartage	5.00	
Freight	1.32	
Supplies	29.39	
		$491.34
		$4,478.84

UNCLASSIFIED

Memorial Day		$73.60	
Advertising:			
Newspapers	$1,001.91		
Postage	47.56		
Clerical	58.75		
Booklets	291.78		
		1,400.00	
Bathing Beach Committee, Expenses		33.99	
Plans and Specifications		250.00	
Mosquito Control		150.00	
Insurance		905.21	
Town Reports		334.55	
Zoning Law, Expenses		15.00	
Ration Board, Expenses:			
Telephone	$84.75		
Lights	26.00		
Fuel	12.86		
Office Supplies	12.61		
Building Supplies	41.75		
		177.97	
Civilian Defense:			
Lights	$8.63		
Advertising	4.80		
Telephone	26.79		
		40.22	
Rat Control Program		186.75	
			$3,567.29

CEMETERY DEPARTMENT

Chairman's Salary	$75.00

Expenses:			
Labor	$789.60		
Loam	9.00		
Equipment	27.00		
Materials	21.70		
Water	19.00		
Gas	2.79		
Postage and Telephone	15.29		
		$884.38	
			$959.38

WATER DEPARTMENT, MAINTENANCE AND OPERATION

Salaries	$4,147.50	
Labor	1,722.76	
Postage and Supplies	185.71	
Truck Supplies and Repairs	469.66	
Electricity	2,424.89	
Telephone	60.50	
Materials and Supplies	1,630.52	
Repairs	760.82	
Insurance	177.15	
Note	12,000.00	
Interest	2,800.00	
Fuel	361.80	
Freight	22.67	
		$26,763.98

INTEREST

Interest on Loans	$866.25

MATURING DEBT

Maturing Debt	$3,000.00

AGENCY

Dog Licenses	$178.80	
County Tax	13,915.07	
Tuberculosis Hospital	2,854.01	
State Tax	5,100.00	
State Guard Hurricane Expenses	265.98	
State Parks and Reservations	89.52	
Withholding Tax	5,144.93	
		$27,548.31

TRUST FUNDS

Cemetery Perpetual Care Fund	$400.00

REFUNDS

Taxes 1944	$34.60	
Taxes 1945	95.85	
M. V. Excise Tax 1945	2.62	
Estimated Receipts	151.74	
		$284.81
		$338,915.43
Cash Balance, December 31, 1945		91,151.91
		$430,067.34

TOWN OF OAK BLUFFS

Balance Sheet December 31, 1945

GENERAL ACCOUNTS

Assets

Cash:			
General		$91,151.91	
Library		15.00	
			$91,166.91
Accounts Receivable:			
Taxes:			
Levy of 1937		$214.78	
Levy of 1938		398.89	
Levy of 1939		556.97	
Levy of 1940		454.39	
Levy of 1941		1,132.83	
Levy of 1942		586.41	
Levy of 1943			
Personal Tax	$27.00		
Real Estate	761.03		
		788.03	
Levy of 1944,			
Poll Tax	$2.00		
Personal	314.15		
Real Estate	6,375.68		
		6,691.83	
Levy of 1945,			
Poll Taxes	$26.00		
Personal	1,275.60		
Real Estate	16,469.52		
		17,771.12	
			28,595.25

Motor Vehicle Excise Taxes:		
Levy of 1944	$4.00	
Levy of 1945	146.91	
		150.91
Vessel Excise Taxes:		
Levy of 1944	$16.20	
Levy of 1945	99.83	
		116.03
Tax Possessions	$1,120.47	
Tax Titles	15,799.31	
		16,919.78
Water Department, Rates		382.20
Departmental:		
Health	$342.47	
Public Welfare	1,597.91	
Old Age Assistance	2,050.86	
State Aid	210.00	
Beach Rental	284.58	
State Aid to Highways	10,300.54	
County Aid to Highways	4,097.48	
		18,883.84
Overdrawn Accounts:		
Federal Grants:		
Aid to Dependent Children, Expenses	$133.33	
Old Age Assistance, Administration	7.58	
Old Age Assistance, Expenses	1,080.63	
		1,221.54
Insurance		3.89

Overlay Deficits:		
Levy 1938	$96.56	
Levy 1939	158.25	
Levy 1940	150.87	
Levy 1941	145.06	
		550.74
Underestimates:		
County Tax		525.16
		$158,516.25

Liabilities and Reserves

Taxes:		
Withholding Tax		$1,270.00
Tailings		175.67
Sale of Cemetery Lots		355.00
Sale of Real Estate		2,170.00
Federal Grants:		
Aid to Dependent Children, Administration		9.92
Unexpended Balances:		
Tax Title Expenses	$794.21	
Counsel Fees	105.85	
Legal Fees on Title—East Chop Drive	150.00	
New Hose and Tank	161.10	
Hydrant—Montgomery Square	85.00	
New Tires for Hook and Ladder Truck	250.00	
Eradication of Shellfish Enemies and Transplanting of Seed	1,500.21	
Barnes Road	1,941.00	

Spur Jetties	2,500.00	
Repairs to Hurricane Damages	8,236.26	
Bath House Construction	1,331.91	
Chapter 90, Highway Maintenance	1,089.67	
Band	400.00	
Planning Board Expenses	50.00	
Zoning and By-Law Committee, Expenses	221.50	
Investigating Steamship Rates	1,000.00	
Rat Control Program	113.25	
		19,929.96

Overestimates:

State Parks and Reservations	29.65
Retirement of Debt, Jr.-Sr. High School	16.11
Reserve Fund—Overlay Surplus	186.98
Reserve for Petty Cash Advance	15.00

Overlay Reserved for Abatement of Taxes:

Levy of 1942	$586.39	
Levy of 1943	2,307.60	
Levy of 1944	4,769.88	
Levy of 1945	4,208.24	
		11,872.11

Revenue Reserved Until Collected:

Aid to Highway	$14,398.02	
Water	382.20	
Vessel Excise Tax, 1945	99.83	
Vessel Excise Tax, 1944	16.20	
Motor Vehicle Excise	148.29	
Tax Title	16,919.78	
Departmental	4,485.82	
		36,450.14

Recoveries, Old Age Assistance	100.00
Recoveries, Under Chapter 227, Acts of 1941	164.76
Unidentified Receipts	6.73
Surplus Revenue	57,720.22
Water Available Surplus	28,044.00
	$158,516.25

DEBT ACCOUNTS

Net Funded or Fixed Debt	$248,000.00	
Junior-Senior High School		$30,000.00
Water Loan		218,000.00
		$248,000.00

TRUST FUNDS

Trust Funds, Cash and Securities	$23,581.68	
Rebecca Clark Poor Fund		$1,275.61
Anna K. Barbey Poor Fund		5,430.15
Ichabod Norton Poor Fund		947.17
Anna K. Barbey School Fund		10,769.22
Cemetery Perpetual Care Fund		5,159.53
		$23,581.68

SUMMARY OF APPROPRIATION ACCOUNTS — 1945

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
GENERAL GOVERNMENT:										
Moderator's Salary			$35.00			$35.00				
Selectmen's Salaries			1,200.00			1,200.00				
Selectmen's Expenses			1,000.00		*$49.92	984.43		$65.49		
Town Accountant's Salary			2,250.00			2,250.00				
Town Accountant's Expenses			100.00			98.01		1.99		
Treasurer's Salary			850.00			850.00				
Treasurer's Expenses			250.00			241.63		8.37		
Treasurer's Salary, Balance			220.00			220.00				
Tax Title Expenses	$203.53		1,000.00		*9.50	418.82				$794.21
Collector of Taxes, Salary			900.00			900.00				
Collector of Taxes, Expenses			550.00			540.98		9.02		
Assessors' Salaries			900.00			900.00				
Assessors' Expenses			500.00			499.39		.61		
Town Counsel, Salary			150.00			150.00				
Town Counsel, Expenses			25.00			7.53		17.47		
Counsel Fees	105.85									105.85
Town Clerk's Salary			300.00			300.00				
Town Clerk's Expenses			400.00			399.86		.14		

SUMMARY OF APPROPRIATION ACCOUNTS — 1945 — Continued

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Board of Registrars' Salaries			300.00			300.00				
Elections and Registrations			200.00			124.83		75.17		
Decennial Census			300.00			127.50		172.50		
Town Building, Supplies and Repairs			200.00			54.42		145.58		
Rent of Hall, Town Meeting Purposes			300.00			300.00				
Legal Fees on Title—East Chop Drive				†$150.00						150.00
PROTECTION OF PERSONS AND PROPERTY:										
Police Department:										
Chief of Police, Salary			2,190.0			2,190.00				
Regular Patrolman, Salary			1,825.00			1,825.00				
Patrolmen, Salaries			1,750.00			1,730.84		19.16		
Day Off Pay for Chief and Regular Patrolman			300.00		*20.00	235.00		85.00		
Police Expenses			1,207.50			1,041.69		165.81		

SUMMARY OF APPROPRIATION ACCOUNTS — 1945 — Continued

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Fire Department:										
Fire Chief, Salary			200.00			200.00				
Board of Engineers' Salaries			200.00			200.00				
Superintendent of Fire Alarm, Salary			200.00			200.00				
Forest Fire Warden, Salary			50.00			50.00				
Firemen's Salaries			1,550.00			1,525.62		24.38		
Stewards' Salaries			375.00			375.00				
Contingent Expenses	1,069.38		2,000.00			2,572.20		497.18		
Fire Lines			300.00			108.74		191.26		
New Hose and Tank	500.00		1,000.00			1,338.90				161.10
Fighting Forest Fires			300.00					300.00		
Hydrant Rental			6,600.00			6,600.00				
Hydrant, Montgomery Square	85.00									85.00
New Tires for Hook and Ladder Truck	250.00									250.00
Sealer of Weights and Measures:										
Salary			150.00			150.00				
Expenses			100.00			93.14		6.86		

SUMMARY OF APPROPRIATION ACCOUNTS — 1945 — Continued

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Forestry Department:										
Moth Extermination			800.00		*15.00	690.89		124.11		
Trimming Trees			300.00			286.89		13.11		
Roadside Beautification			1,000.00			779.74		220.26		
Tree Warden's Salary			35.00			35.00				
HEALTH AND SANITATION:										
Board of Health, Salaries			300.00			300.00				
Health Expenses		65.86	1,100.00			1,030.93		134.93		
Collection of Offal			3,015.00			2,978.17		36.83		
Care of Dump and Sweeping Streets		400.00	2,000.00	†170.00		2,568.00		2.00		
Public Sanitaries, Salaries and Expenses, and Care of Beaches			1,400.00			1,396.40		3.60		
Inspector of Milk, Salary			50.00			50.00				
Inspector of Milk, Expenses			25.00			25.00				
Inspector of Slaughtering, Salary			50.00			50.00				
Inspector of Slaughtering, Expenses			45.00			45.00				
Inspector of Animals, Salary			50.00			50.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1945 — Continued

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Fish Warden's Salary			1,000.00			999.96		.04		
Shellfish Expenses			150.00			97.30		52.70		
Regulation Bags			50.00		57.00	56.60		50.40		
Establishing Markers in Ponds			25.00			25.00				
Eradication of Shellfish Enemies, etc.	1,267.26		500.00			267.05				1,500.21
HIGHWAY:										
Superintendent of Streets, Salary			1,965.00			1,965.00				
Concrete Repairs			5,000.00			4,828.03		171.97		
Dirt Roads			800.00			740.81		59.19		
Bulkheads and Bridges			1,200.00			1,196.90		3.10		
Sidewalk Repairs			200.00			147.50		52.50		
Cleaning and Constructing Catch Basins		461.30	500.00			960.20		1.10		
Snow Removal			500.00			495.98		4.02		
Barnes Road	1,941.00									1,941.00
Spur Jetties	2,500.00									2,500.00
Repairs to Hurricane Damages	46,172.15				56,901.98	74,837.87	$20,399.33			8,236.26

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Removal of Spiles from Beach			500.00			500.00				
Bath House Construction				20,000.00	27,060.82	45,728.91				1,331.91
Painting Street Signs			200.00			149.03		50.97		
Sand Spreader			125.00			125.00				
Resurfacing County Road			750.00			333.00				417.00
Chapter 90, Highway Maintenance				399.33	399.33					
					723.89					
					‡1,500.00	1,950.55				672.67
Street Lighting			8,000.00			7,624.64		375.36		
Harbor Master, Salary			75.00			75.00				
Harbor Master, Expenses			100.00			100.00				
PUBLIC WELFARE:										
Aid to Dependent Children, Federal Grant, Administration		.23			9.69					9.92
Aid to Dependent Children, Federal Grant, Expenses		198.05			665.75	997.13			$133.33	
Aid to Dependent Persons			2,000.00			2,000.00				
Dependent Persons			6,000.00		*13.50					
					§155.39	5,623.44		545.45		

SUMMARY OF APPROPRIATION ACCOUNTS — 1945 — Continued

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Old Age Assistance			22,000.00		*89.45	21,957.96		131.49		
Old Age Assistance, Federal Grant, Administration		.16			502.97	510.71			7.58	
Old Age Assistance, Federal Grant, Expenses	607.16				*38.70					
					15,090.46	16,816.95			1,080.63	
Soldiers' Relief	308.61		1,000.00			223.54		1,085.07		
State and Military Aid			300.00			210.00		90.00		
SCHOOLS AND LIBRARIES:										
School Department, Salaries and Expenses			35,485.00		§107.95	35,102.88		490.07		
Instruments for Band			400.00			379.05		20.95		
Library Department, Salaries and Expenses			1,350.00		§66.17	1,412.21		3.96		
Library—Petty Cash	15.00									15.00
RECREATION AND UNCLASSIFIED:										
Public Parks			3,000.00	†150.00		3,150.00				
Ocean Park, Repairs to Band Stand			200.00			182.75		17.25		

SUMMARY OF APPROPRIATION ACCOUNTS — 1945 — Continued

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Washington, Waban and Lakeside Parks			100.00			100.00				
New Tires for Truck			100.00			100.00				
Petaluma Park, Repairs to Bleachers and Fence			500.00			454.75		45.25		
Memorial Day			75.00			73.60		1.40		
Band			400.00							400.00
Advertising			1,400.00			1,400.00				
Reserve Fund			500.00				470.00	30.00		
Bathing Beach Committee Expenses			50.00			33.99		16.01		
Plans and Specifications, Expenses			250.00			250.00				
Tennis Courts, Care and Maintenance			500.00			491.34		8.66		
Mosquito Control			150.00			150.00				
Insurance			901.32			905.21			3.89	
Town Reports			350.00			334.55		15.45		
Planning Board, Expenses		50.00								50.00
Zoning and By-law, Expenses		236.50				15.00				221.50

SUMMARY OF APPROPRIATION ACCOUNTS — 1945

	Balance Jan. 1, 1945 Dr.	Balance Jan. 1, 1945 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance Dec. 31, 1945 Dr.	Balance Dec. 31, 1945 Cr.
Ration Board, Expenses	78.33		150.00			177.97		50.36		
Civilian Defense, Expenses	696.11					40.22		655.89		
Investigating Steamship Rates	1,000.00									1,000.00
Rat Control Program	300.00					186.75				113.25
CEMETERIES:										
Chairman, Salary			75.00			75.00				
Cemetery Expenses			850.19		§67.14	884.57		32.76		
WATER DEPARTMENT:										
Water Department, Maintenance and Operations	13,460.39		31,230.02		¶1,500.00			¶13,460.39		
					*.70	26,763.98		¶5,967.64		
INTEREST AND MATURING DEBT:										
Interest			900.00		*7.07	866.25		40.82		
Maturing Debt			3,000.00			3,000.00				
Retiring of Debt, Junior-Senior High School		16.11								16.11
	$71,987.98		$177,254.93	$20,869.33	$105.052.38	$309,698.68	$20,869.33	$25,851.05	$1,225.43	$19,970.99

* Refund † Reserve Fund ‡ E. & D. § Income ¶ Water Surplus

Report of the State Auditor

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Division of Accounts
State House, Boston

July 26, 1945

To the Board of Selectmen,
Mr. Joseph A. Sylvia, Chairman,
Oak Bluffs, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Oak Bluffs for the period from April 16, 1944, to June 16, 1945, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

TNW:CAH

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Oak Bluffs for the period from April 16, 1944, the date of the previous examination, to June 16, 1945, the following report being submitted thereon:

The records of financial transactions of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined, checked, and verified by comparison with the reports and records of the town accountant.

The books and accounts in the office of the accountant were examined and checked. The receipts as recorded were compared with the town treasurer's record of receipts and with the departmental records of payments to the treasurer, while the recorded payments were checked with the treasurer's record of disbursements and with the treasury warrants.

The ledger accounts were analyzed, the appropriations and transfers were checked with the town clerk's records of town meetings and with the records of the finance committee, and a balance sheet, showing the financial condition of the town on June 16, 1945, was prepared and is appended to this report.

The records of the town treasurer were examined and checked in detail. The recorded receipts were analyzed

and checked to the accountant's books, with the departmental records of payments to the treasurer, and with the other sources from which money was paid into the town treasury, while the disbursements were checked with the treasury warrants.

The cash balance on June 16, 1945, was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by actual count of the cash in the office.

Payments on account of debt and interest were verified by comparison with the cancelled securities on file and with the amounts falling due.

The savings bank books representing the investment of the trust funds in the custody of the town treasurer were examined and listed. The income was proved and the amounts transferred to the town were verified.

The records of tax titles held by the town were examined and checked. The amounts added to the tax title account were compared with the collector's records, the reported redemptions were checked, and the tax titles on hand were listed, reconciled with the accountant's ledger accounts, and compared with the records in the Registry of Deeds. As required by law, action should be taken to foreclose those tax titles which have been held by the town for a period of two years or more.

The books and accounts of the town collector were examined and checked. The poll, property, motor vehicle and vessel excise taxes outstanding at the time of the previous examination, and all subsequent commitments, were audited and reconciled with the assessors' warrants.

The payments to the treasurer were checked to the treasurer's cash book, the recorded abatements were compared with the assessors' records of abatements granted, the transfers to the tax title account were checked, and the outstanding accounts were listed and reconciled with the respective ledger accounts.

The commitments of departmental and water accounts were examined and checked. The recorded payments to the treasurer were compared with the treasurer's cash book, the abatements were verified, and the outstanding accounts were listed and reconciled with the accountant's ledger.

The outstanding tax, departmental, and water accounts were verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received thereto it appears that the accounts, as listed, are correct.

The balance sheet shows that there are outstanding taxes as far back as 1937, and it is recommended that the town collector make a determined effort to secure prompt settlement of the tax levies of 1944 and prior years.

The records of licenses and permits issued by the selectmen, town clerk, and milk inspector were examined and the payments to the State and the town treasurer were verified.

The surety bonds of the officials required by law to furnish them were examined and found to be in proper form.

The accounts of the sealer of weights and measures,

of the library and cemetery departments, as well as of all other departments collecting money for the town or committing bills for collection, were examined, checked, and reconciled with the treasurer's and the accountant's books.

In addition to the balance sheet mentioned, there are appended to this report tables showing a reconciliation of the treasurer's and the collector's cash, summaries of the tax, tax title, departmental, and water accounts, together with tables showing the condition and transactions of the trust funds.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

HBD:CAH

RECONCILIATION OF TREASURER'S CASH

Balance April 16, 1944		$48,284.41
Receipts		
April 16 to Dec. 31, 1944	457,126.25	
		$505,410.66
Payments		
April 16 to Dec. 31, 1944	$391,275.20	
Balance December 31, 1944	114,135.46	
		$505,410.66

Balance January 1, 1945		$114,135.46
Receipts Jan. 1 to June 16, 1945		72,735.52
		$186,870.98
Payments Jan. 1 to June 16, 1945		$105,762.86
Balance June 16, 1945:		
Cash in office, verified	$683.10	
The Martha's Vineyard National Bank	80,425.01	
Cash variation	.01	
	81,108.12	
		$186,870.98

The Martha's Vineyard National Bank

Balance June 16, 1945, per statement	$86,348.05	
Bank charge to be deposited	.25	
		$86,348.30
Balance June 16, 1945, per check book	$80,425.01	
Outstanding checks June 16, 1945, per list	5,923.29	
		$86,348.30

RECONCILIATION OF BOND AND COUPON ACCOUNT

The Second National Bank of Boston

Balance June 16, 1945, per statement		$31.25
Outstanding coupons June 16, 1945:		
Water Loan due June 1, 1945— Numbers 521-525 inc,	5 @ $6.25	$31.25

RECONCILIATION OF COLLECTOR'S CASH

Cash balances June 16, 1945, per tables:			
Personal property taxes 1943	$5.40		
Real estate taxes 1943	178.64		
Personal property taxes 1944	6.67		
Real estate taxes 1944	297.58		
Poll taxes 1945	4.00		
Motor vehicle excise taxes 1944	4.00		
Interest on taxes	10.27		
Costs on taxes	1.80		
		$508.36	
Cash overage June 16, 1945		14.78	
			$523.14
Overpayment to treasurer per tables:			
Motor vehicle excise taxes 1945		$.04	
Cash on hand June 16, 1945, verified		523.10	
			$523.14

TAXES—1937

Outstanding April 16, 1944		$14.58
Outstanding December 31, 1944		$14.58
Outstanding January 1, 1945	$14.58	
Tax titles disclaimed not previously reported	200.20	
		$214.78
Outstanding June 16, 1945, per list		$214.78

TAXES—1938

Outstanding April 16, 1944	$93.95

Outstanding December 31, 1944		$93.95
Outstanding January 1, 1945	$93.95	
Tax titles disclaimed not previously reported	304.94	
		$398.89
Outstanding June 16, 1945, per list		$398.89

TAXES—1939

Outstanding April 16, 1944		$247.41
Outstanding December 31, 1944		$247.41
Outstanding January 1, 1945	$247.41	
Tax titles disclaimed not previously reported	309.56	
		$556.97
Outstanding June 16, 1945, per list		$556.97

TAXES—1940

Outstanding April 16, 1944		$147.29
Outstanding December 31, 1944		$147.29
Outstanding January 1, 1945	$147.29	
Tax titles disclaimed not previously reported	307.10	
		$454.39
Outstanding June 16, 1945, per list		$454.39

TAXES—1941

Outstanding April 16, 1944		$822.21
Outstanding December 31, 1944		$822.21
Outstanding January 1, 1945	$822.21	

Tax titles disclaimed not previously reported	310.62	
		$1,132.83
Outstanding June 16, 1945, per list		$1,132.83

PERSONAL PROPERTY TAXES—1942

Outstanding April 16, 1944		$776.26
Payments to treasurer April 16 to December 31, 1944	$552.16	
Abatements April 16 to Dec. 31, 1944	224.10	
		$776.26

REAL ESTATE TAXES—1942

Outstanding April 16, 1944	$7,268.05	
Overpayment to treasurer refunded April 16 to December 31, 1944	2.00	
		$7,270.05
Payments to treasurer April 16 to December 31, 1944	$6,453.32	
Abatements April 16 to Dec. 31, 1944	206.32	
Outstanding December 31, 1944	610.41	
		$7,270.05
Outstanding January 1, 1945	$610.41	
Tax titles disclaimed not previously reported	518.56	
Abatement of tax titles reported as taxes 1942	199.43	
Overpayment to collector, adjusted	.02	
		$1,328.42
Abatements Jan. 1 to June 16, 1945	$623.05	

Transfers to tax titles not previously reported	118.96	
Outstanding June 16, 1945, per list	586.41	
		$1,328.42

PERSONAL PROPERTY TAXES—1943

Outstanding April 16, 1944		$1,334.52
Payments to treasurer April 16 to December 31, 1944	$766.84	
Outstanding December 31, 1944	567.68	
		$1,334.52
Outstanding January 1, 1945	$567.68	
Abatements reported in error	1.35	
		$569.03
Payments to treasurer January 1 to June 16, 1945	$162.00	
Abatements Jan. 1 to June 16, 1945	191.70	
Outstanding June 16, 1945, per list	209.93	
Cash balance June 16, 1945	5.40	
		$569.03

REAL ESTATE TAXES—1943

Outstanding April 16, 1944,		$16,117.86
Payments to treasurer April 16 to December 31, 1944	$8,260.49	
Abatements April 16 to Dec. 31, 1944	336.83	
Outstanding December 31, 1944	7,520.54	
		$16,177.86
Outstanding January 1, 1945	$7,520.54	
Abatement of tax titles reported as taxes 1943	142.43	

Abatements reported in error	1.38	
		$7,664.35
Payments to treasurer January 1 to June 16, 1945	$2,945.43	
Abatements Jan. 1 to June 16, 1945	175.19	
Transfers to tax titles not previously reported	373.43	
Outstanding June 16, 1945, per list	3,991.66	
Cash balance June 16, 1945	178.64	
		$7,664.35

POLL TAXES—1944

Commitment per warrant	$970.00	
Additional commitment	2.00	
		$972.00
Payments to treasurer	$684.00	
Abatements	286.00	
Outstanding December 31, 1944, and June 16, 1945, per list	2.00	
		$972.00

PERSONAL PROPERTY TAXES—1944

Commitment per warrant	$16,237.50	
Abatements and payments refunded	33.75	
		$16,271.25
Payments to treasurer	$15,038.83	
Abatements	125.35	
Outstanding December 31, 1944	1,107.07	
		$16,271.25
Outstanding January 1, 1945	$1,107.07	

Vessel excise taxes 1944 reported as personal property taxes 1944	130.00	
		$1,237.07
Payments to treasurer January 1 to June 16, 1945	$476.55	
Outstanding June 16, 1945, per list	753.85	
Cash balance June 16, 1945	6.67	
		$1,237.07

REAL ESTATE TAXES—1944

Commitments per warrant	$116,870.02	
Abatements and payments refunded	13.50	
		$116,883.52
Payments to treasurer	$95,379.64	
Abatements	$1,075.81	
Outstanding December 31, 1944	20,428.07	
		$116,883.52
Outstanding January 1, 1945	$20,428.07	
Abatements and payments refunded January 1 to June 16, 1945	34.60	
Overpayments to collector to be refunded	2.00	
Unlocated difference June 16, 1945	2.84	
		$20,467.51
Payments to treasurer January 1 to June 16, 1945	$6,982.64	
Abatements Jan. 1 to June 16, 1945	94.84	
Transfers to tax titles not previously reported	2,172.48	
Outstanding June 16, 1945, per list	10,919.97	
Cash balance June 16, 1945	297.58	
		$20,467.51

POLL TAXES—1945

Commitment per warrant	$1,016.00	
Payments to treasurer January 1 to June 16, 1945	$664.00	
Abatements Jan. 1 to June 16, 1945	312.00	
Outstanding June 16, 1945, per list	36.00	
Cash balance June 16, 1945	4.00	
		$1,016.00

PERSONAL PROPERTY TAXES—1945

Commitment per warrant	$14,028.66	
Commitment list in excess of warrant	.05	
		$14,028.71
Outstanding June 16, 1945		$14,028.71

REAL ESTATE TAXES—1945

Commitment per warrant	$117,166.47	
Commitment list in excess of warrant	2.11	
		$117,168.58
Outstanding June 16, 1945		$117,168.58

VESSEL EXCISE TAXES—1944

Commitment per warrant		$161.25
Outstanding December 31, 1944		$161.25
Outstanding January 1, 1945		$161.25
Vessel excise taxes 1944 reported as personal property taxes 1944	$130.00	
Outstanding June 16, 1945, per list	31.25	
		$161.25

VESSEL EXCISE TAXES—1945

Commitment per warrant		$106.50
Outstanding June 16, 1945		$106.50

MOTOR VEHICLE EXCISE TAXES—1943

Outstanding April 16, 1944		$9.27
Payments to treasurer April 16 to December 31, 1944	$6.36	
Abatements April 16 to Dec. 31, 1944	2.91	
		$9.27

MOTOR VEHICLE EXCISE TAXES—1944

Commitment per warrants		$1,679.98
Payments to treasurer	$1,615.97	
Abatements	28.01	
Outstanding December 31, 1944	36.00	
		$1,679.98
Outstanding January 1, 1945		$36.00
Payments to treasurer January 1 to June 16, 1945	$26.00	
Abatements Jan. 1 to June 16, 1945	6.00	
Cash balance June 16, 1945	4.00	
		$36.00

MOTOR VEHICLE EXCISE TAXES—1945

Commitment per warrant	$727.72	
Overpayment to treasurer to be refunded	.04	
		$727.76

Payments to treasurer January 1 to June 16, 1945	$710.37	
Outstanding June 16, 1945, per list	17.39	
		$727.76

INTEREST AND COSTS ON TAXES

	Interest	Costs
Cash balance April 16, 1944	$.22	
Collections April 16 to December 31, 1944:		
Taxes:		
Levy of 1942	507.10	
Levy of 1943	294.48	
Levy of 1944	22.19	$27.30
Motor vehicle excise taxes:		
Levy of 1943	.08	
	$824.07	$27.30
Payments to treasurer April 16 to December 31, 1944	$823.58	$27.30
Cash balance December 31, 1944	.49	
	$824.07	$27.30
Cash balance January 1, 1945	$.49	
Collections January 1 to June 16, 1945:		
Taxes:		
Levy of 1943	198.68	
Levy of 1944	124.70	
Levy of 1945		$33.60
	$323.87	$33.60

Payments to treasurer January 1 to June 16, 1945	$313.60	$31.80
Cash balance June 16, 1945	10.27	1.80
	$323.87	$33.60

TAX TITLES

Balance April 16, 1944			$23,019.11
Payments to treasurer April 16 to December 31, 1944		$5,493.32	
Balance December 31, 1944		17,525.79	
			$23,019.11
Balance January 1, 1945		$17,525.79	
Transfers to tax titles not previously reported:			
Taxes 1942	$118.96		
Taxes 1943	373.43		
Taxes 1944	2,172.48		
Interest and costs	22.03		
		2,686.90	
Interest and costs on tax titles redeemed reported as tax titles		637.53	
			$20,850.22
Payments to treasurer January 1 to June 16, 1945		$319.33	
Abatements not previously reported		550.74	
Abatement of tax titles reported as:			
Taxes 1942	$199.43		
Taxes 1943	142.43		
		341.86	

Tax titles disclaimed not previously reported:			
Taxes 1937	$200.20		
Taxes 1938	304.94		
Taxes 1939	309.56		
Taxes 1940	307.10		
Taxes 1941	310.62		
Taxes 1942	518.56		
Interest and costs	47.60		
		1,998.58	
Tax titles of no value written off		126.26	
Balance June 16, 1945, per list		17,376.45	
Due from treasurer June 16, 1945		137.00	
			$20,850.22

TAX POSSESSIONS

Balance April 16, 1944			$1,256.26
Payments to treasurer April 16 to December 31, 1944		$150.00	
Balance December 31, 1944		1,106.26	
			$1,256.26
Balance January 1, 1945		$1,106.26	
Sale price in excess of book value of tax possessions		14.21	
			$1,120.47
Balance June 16, 1945, per list			$1,120.47

SELECTMEN'S DEPARTMENT

Licenses, Permits, Etc.

Cash on hand April 27, 1944	$57.00
Outstanding April 27, 1944	16.00

Licenses issued April 27 to December 31, 1944:			
Amusement	$67.00		
Bowling	20.00		
Checking	5.00		
Victualler	18.00		
Entertainment	3.00		
Gun	.50		
Innholder	34.00		
Intelligence	1.00		
Junk	10.00		
Lodging house	155.00		
Liquor	2,450.00		
Recreational camp	.50		
Shellfish	148.00		
Sunday	45.00		
Transient vendor	100.00		
Taxi	30.00		
		3,087.00	
Miscellaneous receipts:			
Beach rentals		1,202.00	
			$4,362.00
Payments to treasurer April 27 to December 31, 1944			$4,362.00
Licenses and permits issued January 1 to June 16, 1945:			
Amusement		$25.00	
Auctioneer		2.00	
Bowling		20.00	
Checking		5.00	
Victualler		14.00	
Entertainment		4.00	
Gun		4.00	

Garage		1.50	
Innholder		14.00	
Intelligence		1.00	
Junk		40.00	
Lodging house		41.00	
Liquor		950.00	
Recreational camp		.50	
Shellfish		16.00	
Sunday		20.00	
Taxi		16.00	
			$1,174.00
Payments to treasurer January 1 to June 16, 1945		$1,048.00	
Cash balance June 16, 1945		126.00	
			$1,174.00
Cash balance June 17, 1945		$126.00	
Licenses and permits issued June 17 to July 5, 1945:			
Amusement	$40.00		
Auctioneer	2.00		
Entertainment	2.00		
Gun	.50		
Innholder	11.00		
Lodging house	38.00		
Liquor	100.00		
Shellfish	10.00		
Victualler	4.00		
		207.50	
			$333.50
Payments to treasurer June 17 to July 5, 1945		$252.50	
Cash on hand July 5, 1945, verified		81.00	
			$333.50

TOWN CLERK

Dog Licenses

Cash balance January 1, 1945				$13.20
Licenses issued January 1 to June 16, 1945:				
Males	38 @	$2.00	$76.00	
Spayed females	15 @	2.00	30.00	
Females	11 @	5.00	55.00	
				161.00
				$174.20
Payments to treasurer January 1 to June 16, 1945			$139.80	
Fees retained January 1 to June 16, 1945, 64 @ $.20			12.80	
Cash on hand June 16, 1945, verified			21.60	
				$174.20

Sporting Licenses

Licenses issued January 1 to June 16, 1945:				
Resident citizens' fishing	4 @	$2.00	$8.00	
Resident citizens' hunting	19 @	2.00	38.00	
Resident citizens' sporting	19 @	3.25	61.75	
Resident citizens' minor and female fishing	3 @	1.25	3.75	
Non-resident citizens' minor fishing	1 @	5.25	5.25	
Non-resident servicemen's hunting	2 @	2.00	4.00	
				$120.75
Payments to State January 1 to June 16, 1945			$103.75	

Fees retained January 1 to June 16, 1945	48 @	$.25	12.00	
Cash on hand June 16, 1945, verified			5.00	
				$120.75

FIRE DEPARTMENT

Accounts Receivable

Commitments April 16 to December 31, 1944	$269.42
Payments to treasurer April 16 to December 31, 1944	$269.42

SEALER OF WEIGHTS AND MEASURES

Fees April 16 to December 31, 1944	$22.98
Payments to treasurer April 16 to December 31, 1944	$22.98
Fees January 1 to July 6, 1945	$3.60
Cash on hand July 6, 1945, verified	$3.60

HEALTH DEPARTMENT

Accounts Receivable

Outstanding April 16, 1944	$365.21	
Commitments April 16 to December 31, 1944	687.95	
		$1,053.16
Payments to treasurer April 16 to December 31, 1944	$436.79	
Abatements April 16 to Dec. 31, 1944	93.42	
Outstanding December 31, 1944	522.95	
		$1,053.16

Outstanding January 1, 1945	$522.95	
Commitment January 1 to June 16, 1945	25.00	
		$547.95
Payments to treasurer January 1 to June 16, 1945	$17.10	
Outstanding June 16, 1945, per list	530.85	
		$547.95

COMFORT STATION

Receipts April 16 to December 31, 1944	$302.36
Payments to treasurer April 16 to December 31, 1944	$302.36

MILK INSPECTOR

Licenses issued April 16 to December 31, 1944:		
Milk	$18.50	
Pasteurization	10.00	
Oleomargarine	2.50	
		$31.00
Payments to treasurer April 16 to December 31, 1944		$31.00
Licenses issued January 1 to July 6, 1945:		
Milk	$10.00	
Pasteurization	10.00	
		$20.00
Cash on hand July 6, 1945, verified		$20.00

HIGHWAY DEPARTMENT

Accounts Receivable

Commitments April 16 to December 31, 1944	$93.50
Payments to treasurer April 16 to December 31, 1944	$93.50

PUBLIC WELFARE DEPARTMENT

Temporary Aid—Accounts Receivable

Outstanding April 16, 1944	$1,290.35	
Commitments April 16 to December 31, 1944	860.00	
		$2,150.35
Payments to treasurer April 16 to December 31, 1944	$721.00	
Outstanding December 31, 1944	1,429.35	
		$2,150.35
Outstanding January 1, 1945		$1,429.35
Payments to treasurer January 1 to June 16, 1945	$139.00	
Outstanding June 16, 1945, per list	1,290.35	
		$1,429.35

AID TO DEPENDENT CHILDREN

Accounts Receivable

Commitments April 16 to December 31, 1944	$985.17
Payments to treasurer April 16 to December 31, 1944	$985.17

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding April 16, 1944	$1,424.34	
Commitments April 16 to December 31, 1944	14,299.77	
		$15,724.11
Payments to treasurer April 16 to December 31, 1944	$13,499.00	
Abatements April 16 to December 31, 1944	267.61	
Outstanding December 31, 1944	1,957.50	
		$15,724.11
Outstanding January 1, 1945	$1,957.50	
Commitments Jan. 1 to June 16, 1945	4,944.31	
Commitment not reported	34.51	
		$6,936.32
Payments to treasurer January 1 to June 16, 1945	$5,497.08	
Outstanding June 16, 1945, per list	1,439.24	
		$6,936.32

SOLDIERS' BENEFITS

Accounts Receivable

Outstanding April 16, 1944	$260.00	
Commitments April 16 to December 31, 1944	398.00	
		$658.00

Payments to treasurer April 16 to December 31, 1944	$230.00	
Outstanding December 31, 1944	428.00	
		$658.00
Outstanding January 1, 1945	$428.00	
Commitments Jan. 1 to June 16, 1945	120.00	
		$548.00
Disallowances not reported	$30.00	
Outstanding June 16, 1945	518.00	
		$548.00

LIBRARY

Cash on hand April 28, 1944	$19.43	
Receipts April 28 to December 31, 1944	170.24	
		$189.67
Payments to treasurer April 28 to December 31, 1944	$167.87	
Cash balance December 31, 1944	21.80	
		$189.67
Cash balance January 1, 1945	$21.80	
Receipts January 1 to June 16, 1945	39.72	
		$61.52
Payments to treasurer January 1 to June 16, 1945	$40.72	
Cash balance June 16, 1945	20.80	
		$61.52
Cash balance June 17, 1945	$20.80	
Receipts June 17 to July 6, 1945	28.86	
		$49.66

Payments to treasurer June 17 to July 6, 1945	$25.66	
Cash on hand July 6, 1945, verified:		
Fines	9.00	
Petty cash	15.00	
		$49.66

BEACH RENTAL

Accounts Receivable

Outstanding April 16, 1944	$284.58
Outstanding December 31, 1944, and June 16, 1945, per list	$284.58

WATER RATES

Commitments		$32,523.96
Payments to treasurer	$31,669.74	
Abatements	86.77	
Commitment reported in excess	225.83	
Outstanding December 31, 1944	541.62	
		$32,523.96
Outstanding January 1, 1945	$541.62	
Commitments Jan. 1 to June 16, 1945	26,661.99	
Interest reported as water rates	1.56	
		$27,205.17
Payments to treasurer January 1 to June 16, 1945	$16,165.56	
Abatements Jan. 1 to June 16, 1945	25.34	
Commitment reported in excess	16.32	
Transferred from treasurer's unidentified receipts	.77	
Outstanding June 16, 1945, per list	9,524.17	
Cash on hand June 16, 1945, verified	1,473.01	
		$27,205.17

CEMETERY DEPARTMENT

Sale of Lots and Graves

Receipts April 16 to December 31, 1944:	
Sale of lots and graves	$100.00
Payments to treasurer April 16 to December 31, 1944	$100.00
Receipts January 1 to June 16, 1945:	
Sale of lots and graves	$20.00
Payments to treasurer January 1 to June 16, 1945	$20.00

REBECCA CLARK PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand April 16,1944	$1,275.61	$1,275.61
On hand at end of year 1944	$1,275.61	$1,275.61
On hand June 16, 1945	$1,275.61	$1,275.61

Receipts		Payments	
April 16 to December 31, 1944			
Income	$28.84	Transferred to town	$28.84
January 1 to June 16, 1945			
No transactions recorded.			

ANNA K. BARBEY PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand April 16, 1944	$5,430.15	$5,430.15
On hand at end of year 1944	$5,430.15	$5,430.15
On hand June 16, 1945	$5,430.15	$5,430.15

Receipts		Payments	
April 16 to December 31, 1944			
Income	$109.14	Transferred to town	$109.14
January 1 to June 16, 1945			
No transactions recorded.			

ICHABOD NORTON PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand April 16, 1944	$947.17	$947.17
On hand at end of year 1944	$947.17	$947.17
On hand June 16, 1945	$947.17	$947.17

Receipts		Payments	
April 16 to Desember 31, 1944			
Income	$19.03	Transferred to town	$19.03
January 1 to June 16, 1945			
No transactions recorded.			

ANNA K. BARBEY SCHOOL FUND

	Savings Deposits	Total
On hand April 16, 1944	$10,769.22	$10,769.22
On hand at end of year 1944	$10,769.22	$10,769.22
On hand June 16, 1945	$10,769.22	$10,769.22

Receipts		Payments	
April 16 to December 31, 1944			
Income	$53.84	Transferred to town	$53.84
January 1 to June 16, 1945			
No transactions recorded.			

CEMETERY PERPETUAL CARE FUNDS

	Cash in General Treasury	Savings Deposits	Total
On hand April 16, 1944	.....	$4,774.21	$4,774.21
On hand at end of year 1944	.....	$4,859.53	$4,859.53
On hand June 16, 1945	$100.00	$5,059.53	$5,159.53

Receipts		Payments	
April 16 to December 31, 1944			
Withdrawn from savings deposits	$14.68	Added to savings deposits	$100.00
Bequest	100.00	Transferred to town	64.08
Income	49.40		
	$164.08		$164.08

January 1 to June 16, 1945

Bequests	$300.00	Added to savings deposits	$200.00
	$300.00	Cash in general treasury June 16, 1945	100.00
			$300.00

TOWN OF OAK BLUFFS

Balance Sheet—June 16, 1945

General Accounts

ASSETS

Cash:		
General	$81,108.12	
Petty Advance—Library	15.00	
		$81,123.12
Accounts Receivable:		
Taxes:		
Levy of 1937	$214.78	
Levy of 1938	398.89	
Levy of 1939	556.97	
Levy of 1940	454.39	
Levy of 1941	1,132.83	
Levy of 1942—Real Estate	586.41	
Levy of 1943:		
Personal Property $215.33		
Real Estate 4,170.30		
	4,385.63	

LIABILITIES AND RESERVES

Federal Withholding Taxes		$1,232.20
State Tax and Assessments		6,468.97
County Tax		13,389.91
Old Age Assistance Recovery		100.00
Reserve for Petty Cash Advance		15.00
Treasurer's Unidentified Receipts		6.73
Tailings—Unclaimed Checks		175.67
Sale of Real Estate Fund		2,170.00
Sale of Cemetery Lots Fund		335.00
Cemetery Perpetual Care Bequest		100.00
Federal Grants:		
Aid to Dependent Children:		
Aid	$90.00	
Administration	.23	
Old Age Assistance:		
Assistance	672.17	
		762.40

Levy of 1944			
Poll	$2.00		
Personal Property	760.52		
Real Estate	11,212.71		
		11,975.23	
Levy of 1945:			
Poll	$40.00		
Personal Property	$14,028.71		
Real Estate	117,168.58		
		131,237.29	
			150,942.42
Vessel Excise Taxes:			
Levy of 1944		$31.25	
Levy of 1945		106.50	
			137.75
Motor Vehicle Excise Taxes:			
Levy of 1944		$4.00	
Levy of 1945		17.35	
			21.35
Tax Titles		$17,513.45	
Tax Possessions		1,120.47	
			18,633.92
Departmental:			
Health		$530.85	
Temporary Aid		1,290.35	

Unexpended Balances		177,521.24
Water Receipts Reserved for Appropriation		6,373.13
Reserve Fund—Overlay Surplus		186.98
Overlays Reserved for Abatement of Taxes:		
Levy of 1942	$586.39	
Levy of 1943	2,307.60	
Levy of 1944	4,769.88	
Levy of 1945	5,933.93	
		13,597.80
Revenue Reserved Until Collected:		
Vessel Excise Tax	$137.75	
Motor Vehicle Excise Tax	21.35	
Tax Title and Possession	18,633.92	
Departmental	4,063.02	
Aid to Highway	64,093.22	
Water	10,997.18	
Surplus Revenue		25,018.32
		97,946.44

Old Age Assistance	1,439.24	
Soldiers' Benefits	518.00	
Beach Rentals	284.58	
		4,063.02
State Aid to Highway	$50,440.13	
County Aid to Highway	13,653.09	
		64,093.22
Water Rates		10,997.18
Overlay Deficits:		
Levy of 1938	$96.56	
Levy of 1939	158.25	
Levy of 1940	150.87	
Levy of 1941	145.06	
		550.74
Overdrawn Appropriation:		
Insurance		3.89
Estimated Receipts to be Collected		14,833.18
		$345,399.79

$345,399.79

Debt Accounts

Net Funded or Fixed Debt	$248,000.00	Junior-Senior High School Loan	$30,000.00
		Water Loan	218,000.00
	$248,000.00		$248,000.00

Trust Accounts

Trust Funds, Cash and Securities	$23,481.68	Public Welfare Funds:		
		Rebecca Clark Fund	$1,275.61	
		Anna K. Barbey Fund	5,430.15	
		Ichabod Norton Fund	947.17	
				$7,652.93
		Anna K. Barbey School Fund		10,769.22
		Cemetery Perpetual Care Funds		5,059.53
	$23,481.68			$23,481.68

Town Clerk's Report

Returns of Births, Deaths and Marriages Recorded During 1945

BIRTHS

Date	Name of Child	Sex	Name of Parents
July 21, 1944:			
	Carolee Souweine	F	William T. and Rose V.
January:			
2	Martha Mary McDonough	F	Marshall J. and Florence K.
5	Edward Leo Ross	M	Frank E. and Anita M.
5	Robert Allen Crawford	M	Elmer A. and Anna Marie
6	Lloyd Michael Mayhew, II	M	Lloyd M. and Kathleen F.
10	Shirley Ann Kelley	F	Robert W. and Dorothy E.
13	Albert Watkins Allen, 3rd	M	Albert W. and Eileen M.
14	Hunter Roy Capwell	M	Harry O. and Monique D.
15	Lois Marion Shaw	F	Edward F. and Ethelyn G.
20	Clifford Parker, Jr.	M	Clifford and Ruth
23	Wayne Douglas Royal	M	Norman Cole and Janice R.
26		F	
28	Lester Herbert Snowden	M	Herbert F. and Bertha
31	Barbara Ann Furtado	F	Richard P. and Elizabeth J.
February:			
4	Stephen Forrest Alley	M	Alfred F. and Florence C.
15	Susan Scott Langran	F	Joe W. and Mary S.
16	Carol Sue Merry	F	William L. and Frances L.
16	Annabelle Lisa Pund	F	Gilbert E. and Amy L.
19	Michael Gardner Brown	M	Gardner N. and Arlene B.
21	Timothy Downs	M	Charles E. and Margaret M.
March:			
3	Roger Thomas Sylva	M	Leland N. and Maryann
11	Herbert David Hood	M	Herbert D. and Arlene R.
16	Doris Lois Shackleton	F	John C. and Doris W.
31	Clement Scott Norton	M	Philip Jeffrey and Louise M.
31	Carol Ann Sherwood	F	Harry H. and Catherine E.
31	Eugene Francis	M	Nelson and Bernice M.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
April:			
5	Philip Wildes Spaulding, Jr.	M	Philip W. and Mildred S.
14	Kenneth Francis Metell	M	Arthur A. and Irene M.
15	Donald Thomas Luce	M	Clyde M. and Agnes L.
19	Grace Ann Packish	F	George F. and Annie E.
19	Jean Ferreira	F	James D. and Aurora R.
23	Preston Willoughby Averill	M	Preston W. and Eileen D.
29	Priscilla Smith Donnelly	F	John W. and Lillian C.
May:			
1	William Bradford Whiting	M	John W. and Beatrice H.
24	Ernest William Pachico	M	Ernest W. and Rita V.
24	Thomas George White, Jr.	M	Thomas G. and Virginia C.
25	Mary Joan Alwardt	F	Herrman W. and Barbara M.
30	John Joseph Greene, Jr.	M	John J. and Mary M.
June:			
1	Anna R. Jardin	F	Antone R. and Flora P.
2	Nancy Jean Amaral	F	Augustus F. and Gertrude E.
2		F	
2	Karen Elise Kingsley	F	Charles F. and Mary E.
3	Terry Lee Roberts	M	William W. and Rita M.
5	Colin Kelley	M	Paul F. and Else L.
8	Lois Ann Nieves	F	Alfred L. and Elvera L.
13	Stephen Arthur Spear	M	Jasper A. and Claire F.
14	Cheryl Ann Berlepsch	F	Ernest W. and Anna M.
15	Kristina Ann Kestenbaum	F	Richard A. and Esther N.
16	John Hoffer Whittaker	M	Richard E. and Sarah C.
19	Margaret Marie Bultman	F	Edward W. and Margaret H.
25	Claire Jane Bettencourt	F	Arthur M. and Rita C.
July:			
3	Deborah Mary DeBettencourt	F.	Nelson J. and Mildred C.
5	Rita Lymne Ravel	F	Vincent M. and Annette K.
8	Ruth Elizabeth Legg	F	John L. and Ida G.
10		F	
11		M	
17	William Frederick Allen	M	John F. and Ethel L.
17	Daniel Lawrence Dominy	M	Arthur L. and Elizabeth M.
18	Lucille Simpson	F	Ellsworth W. and Gladys V.
21	Susan Victoria King	F	Charles K. and Barbara J.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
22	Joan Brooks Waldron	F	Thomas B. and Eleanor L.
28	Daniel Lee Martin	M	Leon A. and Lillian M.
31	Diane Green	F	Alfred J. and Alice M.
August:			
1	Leonard George Don Aroma	M	Pasquale and Irene B.
2	Marion Lee Franklin	F	Paul V. and Lou D.
3	Daniel Madeiras	M	Roland J. and Carolyn D.
7	Margaret Oliver	F	Daniel S. and Helen M.
8	Kenneth DeBettencourt	M	Antone K. and Helen K.
9	Kristen Jane Kingsbury	F	Craig J. and Gertrude E.
12	John Terrell Clements, Jr.,	M	John T. and Catherine A.
18	William Ralph Erickson	M	Carl E. and Shirley E.
20	Edward Medeiros	M	Edward and Anne C.
21	Robert Edward Duffy	M	Thomas L. and Stefanie K.
23	Neale Crimmins Bassett	M	Gordon W. and Rosalie C.
24	Doreen Barnes	F	Clarence A. and Letitia D.
September:			
3	Roberta Ann Maher	F	Romulad W. and Ruth F.
5	Louise McCready	F	Winifred O. and Alice M.
8	Gwendolyn Marie Welch	F	Chauncey M. and Eleanor M.
8	Daniel Lloyd Mayhew	M	Paul F. and Priscilla C.
10	Peggy Jean Skillman	F	William G. and Anna M.
16	Donna Lee Corey	F	Milton E. and Amy H.
16	Charles Brian Kernick	M	Frank B. and Louise A.
17	Robert Hassler Thayer	M	Scott D. and Theodora L.
19	Gregory Mayhew	M	Benjamin C., Jr., and Eileen S.
24	Lydia Case	F	Edward F. and Ruth L.
October:			
5	Noreen Elizabeth Shute	F	Norman R. and Dorothy M.
16	Mary Ellen Paiva	F	Manuel A. and Evelyn M.
16	Dennis Winthrop Norton	M	Winthrop M. and Mildred L.
19	Suzanne Fischer	F	Albert O. and Regina S.
20	Richard Crocker Benton, Jr.	M	Richard C. and Pauline C.
20	Lucille Blanche Howell	F	Edward E. and Dorothy R.
24	Lee Alan Katz	M	Bernard and Edna B.
30	Merrily Lucas Benz	F	George H. and Olive A.
31	Elizabeth Orient Henderson	F	John W. and Marion R.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
November:			
4	Stephen John Whorton	M	Everett L. and Helen V.
5	James Anderson Searle	M	George R. and Margaret T.
10	Guy Harte Purdy, Jr.	M	Guy H. and Verda M.
14	Ronald Leroy Kent	M	Arland W. and Delphia M.
17	Celeste Duarte	F	Victor J. and Gertrude G.
22	Merwyn Davis Randolph	M	Richard N. and Alberta F.
24	John Chipman Macdonald	M	Philip B. and Cornelia A.
28	Patricia Ann Scott	F	Frederic E. and Mary J.
December:			
5	Antone John DeBettencourt	M	Antone J. and Gloria G.
13	Barbara Ann Thompson	F	William M. and Alice M.
17		M	
26	Peter Bernard Herrmann	M	Clarence B. and Kathleen H.

MARRIAGES

Date	Names	Residence
January:		
26	Richard S. Fisher Freda Wilhelmina Alwardt	Oak Bluffs, Mass. Oak Bluffs, Mass.
31	John Joseph Walsh Dorothy L. (House) Darling	Westerly, R. I. Oak Bluffs, Mass.
February:		
8	Robert Earl Hodgson Dorothy Catherine Krupitzer	Pittsburgh, Penna. Pittsburgh, Penna.
10	Edward Forrest Whitney Georgina Josephine Doucette	Edgartown, Mass. Edgartown, Mass.
14	Nelson Alton Francis Bernice E. Manning	Gay Head, Mass. Gay Head, Mass.
March:		
10	John Caperonis Evelyn M. White	Oak Bluffs, Mass. Oak Bluffs, Mass.
May:		
12	Charles Anthony Cook Lillian Vera Ricci	Brooklyn, N. Y. Oak Bluffs, Mass.
12	Ernest Francis Swartz Alice May Mayhew	Tisbury, Mass. Chilmark, Mass.
22	Daniel Sylvester Oliveria Helen May Fisher	Oak Bluffs, Mass. Oak Bluffs, Mass.
June:		
10	Robert Allen Penney Elizabeth Hoyle	Oak Bluffs, Mass. Oak Bluffs, Mass.
17	David Emery Marks Lena Catherine (Gale) Marden	Oak Bluffs, Mass. Norton, Mass.
17	Howard William Leonard Marjorie Mary Jackman	Oak Bluffs, Mass. Newburyport, Mass.
22	Wallace Charles Bartlett Barbara Ann Perry	Minneapolis, Minn. Edgartown, Mass.
July:		
9	Charles C. Rogers Edna J. Roelke	Boston, Mass. Boston, Mass.
10	Walter David Winters, Jr. Katherine Ann Lulic	Sacramento, Calif. So. St. Paul, Minn.

MARRIAGES—Continued

Date	Names	Residence
August:		
4	Joseph C. Rose, Jr. Rose Whitford Jenks	Oak Bluffs, Mass. Rapid City, S. D.
15	Ernest Garvin Lillian Minerva Gonsalves	Gainesville, Fla. Oak Bluffs, Mass.
16	Alfred Duhrssen Margaret (Henderson) Hobson	Oak Bluffs, Mass. Oak Bluffs, Mass.
18	James Robinson La France Ruth Cook Child	Toledo, Ohio Oak Bluffs, Mass.
22	Joseph Peters Cassie V. Oikle	Boston, Mass. Boston, Mass.
24	Russell Frank Lunau Virginia Spencer Sweeney	Wheeling, West Va. Providence, R. I.
28	Irving Morton Sarin Laurene Louise Lewis	Oak Bluffs, Mass. Oak Bluffs, Mass.
September:		
4	Paul William Gordon Frances Lee Blankenship	Oak Bluffs, Mass. Oak Bluffs, Mass.
7	John Ion Forsyth Claire Ellen Kirkpatrick	E. Providence, R. I. E. Providence, R. I.
22	William Harding Wheeler Arthetta Ruth Evans	Oak Bluffs, Mass. Oak Bluffs, Mass.
22	Walter L. Hancock Exelda (LeBlanc) MacDonald	Franklin, Mass. Oak Bluffs, Mass.
October:		
11	Manuel Daniel Silvia Mary (DeBettencourt) Oliver	Oak Bluffs, Mass. Oak Bluffs, Mass.
13	Joseph Alexander Smith Eileen (Newman) Rogers	Acushnet, Mass. Oak Bluffs, Mass.
27	Walter James Cardoza Florence Annabelle Gagnon	Oak Bluffs, Mass. Oak Bluffs, Mass.
November:		
8	John Terrell Clements Catherine Anna Schultz	Millington, Tenn. Oak Bluffs, Mass.
December:		
26	Jonathan Stanley Pease Elizabeth DeMello	Edgartown, Mass. Edgartown, Mass.

DEATHS

Date	Name	Age	Residence
1944			
November:			
30	Emma Rice (Pierce)	76	Oak Bluffs, Mass.
December:			
7	Mary Noonan	74	Oak Bluffs, Mass.
11	Clement Studley	68	Oak Bluffs, Mass.
24	Hattie L. Cudlipp	90	Oak Bluffs, Mass.
30	Karl J. Wikstrom	56	Oak Bluffs, Mass.
1945			
January:			
6	Laura Frances Edson	76	Edgartown, Mass.
20	Peter James Winters	71	Oak Bluffs, Mass.
23	George W. Frye	76	Oak Bluffs, Mass.
February:			
11	Mollie Walker	74	Oak Bluffs, Mass.
15	Margaret Olsen	4	Tisbury, Mass.
16	Mary Frances Vincent (Kennedy)	59	Tisbury, Mass.
19	John H. Jones	79	Chilmark, Mass.
23	Mary J. Mello (Sylvia)	71	Oak Bluffs, Mass.
March:			
5	Ida (McCue) Fauteux	59	Oak Bluffs, Mass.
6	Lyman Locke Blankenship	64	Oak Bluffs, Mass.
6	Mary N. Crocker	76	Tisbury, Mass.
12	Kathryn E. Flanagan	87	Oak Bluffs, Mass.
April:			
6	Jennie A. (Bunker) Joy	79	Oak Bluffs, Mass.
7	James F. Cooper	82	Gay Head, Mass.
11	Cordelia Warren Tilton	84	Chilmark, Mass.
14	Mary Florence Nickel	71	Oak Bluffs, Mass.
May:			
7	Lillian Earle	67	Oak Bluffs, Mass.
9	Elizabeth J. Ray	70	West Tisbury, Mass.
22	Isabella H. Sylvia	52	Oak Bluffs, Mass.
27	Thomas Laughlin	68	Edgartown, Mass.
27	Marie Maclennan	43	Oak Bluffs, Mass.
29	Sarah Elizabeth Mason	74	Franklin, Mass.
31	James M. Hughs	59	Tisbury, Mass.
June:			
2	Anna R. Jardin	1 day	Tisbury, Mass.
2	Nancy W. P. Look	82	Oak Bluffs, Mass.

DEATHS—Continued

Date	Name	Age	Residence
3	Nancy Jean Amaral	1 day	Oak Bluffs, Mass.
16	Jesse Smalley, Sr.	72	Oak Bluffs, Mass.
16	Charles Freeman	68	Oak Bluffs, Mass.
July:			
1	Elmer J. Bliss	78	Chilmark, Mass.
8	Robert W. Kelley, Jr.	6	Edgartown, Mass.
14	Marian M. Lang	50	Providence, R. I.
25	Henry J. Fauteux	60	Oak Bluffs, Mass.
29	Colin Kelley	1 mo.	Edgartown, Mass.
August:			
1	Edward Padelford Phillips	78	E. Providence, R. I.
9	Frederick G. Huss	70	Newton Centre, Mass.
12	Mary C. Gardner (Sias)	93	Oak Bluffs, Mass.
13	H. Douglas Ives	57	New York, N. Y.
18	Mary Leigh Fuller (Selchow)	77	Larchmont, N. Y.
26	Roland J. Green	61	Oak Bluffs, Mass.
September:			
7	Benjamin Coffin Smith	68	Edgartown, Mass.
12	Evelyn M. Adams	73	Oak Bluffs, Mass.
13	Wilson S. Gorham	76	Oak Bluffs, Mass.
23	Edward D. Robinson	78	Chilmark, Mass.
29	Nellie Lola (Brooks) Hooks	95	Oak Bluffs, Mass.
October:			
3	Charles A. Thorne	70	Oak Bluffs, Mass.
5	Arthur B. Reed	75	Oak Bluffs, Mass.
5	Cora A. (McKay) Averill	85	Edgartown, Mass.
13	Augusta N. Luce	66	Tisbury, Mass.
14	Charles Castle	73	Oak Bluffs, Mass.
23	Helen S. McCauliff	58	Fall River, Mass.
November:			
4	James Wadsworth	86	Oak Bluffs, Mass.
19	C. Alice Randall	81	Oak Bluffs, Mass.
24	Miles Merium Davis Randolph	2 days	Oak Bluffs, Mass.
27	John Joseph Florio	53	Oak Bluffs, Mass.
December:			
8	Susan F. Allen	62	Tisbury, Mass.
12	Nettie Marie Smith	73	Edgartown, Mass.
18	Ernest Norton	73	Chilmark, Mass.
23	Charles M. (Carey) Hamilton	77	Tisbury, Mass.
29	James Steele Kennedy	73	West Tisbury, Mass.

SUMMARY OF RETURNS

The following are statistics of Births, Marriages and Deaths recorded during the year 1945:

Births:			
Males—Residents	13		
Non-Residents	42		
		55	
Females—Residents	15		
Non-Residents	36		
		51	
			106
Mariages			31
Deaths:			
Residents	34		
Non-Residents	30		
			64

DOG LICENSE ACCOUNT

6	Licenses issued to those in Armed Forces		Free
43	Males @ $2.00	$86.00	
17	Spayed Females @ $2.00	34.00	
13	Females @ $5.00	65.00	
			$185.00
	Payments to Treasurer	$170.40	
73	Clerk's fees	14.60	
			$185.00

SPORTING LICENSES

Resident Citizens' Fishing Licenses: 7 @ $2.00	$14.00	
Resident Citizen's Hunting Licenses: 50 @ $2.00	100.00	
Resident Citizens' Sporting Licenses: 20 @ $3.25	65.00	
Resident Citizens' Women's and Minor's Fishing Licenses: 4 @ $1.25	5.00	
Resident Citizens' Trapping Licenses: 2 @ $5.25	10.50	
Non-Resident Citizens' Fishing License: 1 @ $5.25	5.25	
Duplicate Licenses: 1 @ $.50	.50	
Non-Resident Military or Naval Service Sporting License: 9 @ $2.00	18.00	
Resident Citizens' Sporting and Trapping Licenses: 6 @ Free		
Resident Military or Naval Service Sporting Licenses: 28 @ Free		
		$218.25
Payments to Division of Fisheries and Game	$195.00	
93 License fees retained @ $.25	23.25	
		$218.25

Anna L. Oliver

Town Clerk.

Report of Water Department

December 31st, 1945

The Water Department experienced another good year. Cottages were full which meant more services were connected.

There were 1308 services connected, exclusive of the Hydrants. Of these services 9 were new. The total pumpage for the year 1945 was 49,254,250 gallons.

The Water System is in good condition. The Standpipe was repaired. All seams and rivets were scraped and caulked. All rust and corrosive parts were wire brushed, scraped and spot coated with red lead. After which a coat of gay lead primer was applied over the entire tank. This was followed by two coats of exterior oil base tank aluminum. The cost was $650.00.

At the time of the Metropolitan Building Fire approximately 400,000 gallons of water was consumed, from five hydrants with ten streams. When the fire started records show that the pump had just filled the Standpipe, which holds 165,000 gallons of water. But when the Superintendent saw the extent of the fire, he immediately cut off the Standpipe and pumped directly into the main.

The financial condition of the Water Department is excellent. At a Special Town Meeting an additional $1500 was appropriated for the Budget. This was to replace monies used for emergencies that were not included in the Budget. Due to the fact that the weather did not permit further outside work, $715.21 of this additional appropriation was not used.

During 1945 the Water Department paid $12,000.00 on the principal and the interest of $2,800.00. In December, $5,252.45 was taken from the Water Department and turned over to the Town.

The following is the Revenue and Operation report of the Water Department for the year ending December 31st, 1945.

Commitments of Water Charges

1308 Services Connected		$25,126.50	
Hydrant Rental		6,600.00	
Meter Rates (Excess Charges)		5,985.40	
Miscellaneous (New Services and Renewals)		874.93	
Total Water Commitments year 1945			$38,586.83
Uncollected 1944 Accounts		$542.41	
Interest on Delinquent Accounts		32.73	
			$39,161.97
Abatements	$151.80		
Uncollected 1945 Acc'ts	382.20	$534.00	
Total Revenue year 1945		$38,627.97	$38,627.97

EXPENDITURES

Water Commissioners' Salaries	$450.00	
Superintendent and Clerical Salaries	3,900.00	
		$4,350.00

Labor	$1,501.26	
Truck Gasoline	183.10	
Truck Repairs	286.20	
Postage and Printing	117.65	
Insurance	177.15	
Repairs	779.23	
Pumping Station Supplies	289.93	
Replacement Supplies	1,130.07	
Electric Energy	2,399.75	
Electric Light	25.14	
Telephone	60.50	
General Supplies	177.63	
Office Supplies	35.23	
Coal	337.90	
Tool Replacements	83.58	
Freight	28.96	
Payment on Principal	12,000.00	
Interest on Principal	2,800.00	
To the Town of Oak Bluffs	5,252.45	
		$32,015.73

Surplus Revenue Year 1945	$6,612.24
Reserve Surplus 1944	19,154.57
	$25,766.81

Respectfully submitted,

MANUEL C. ROSE, JR.
WALTER J. KEATING
MANUEL A. CATON
Water Commissioners

Report of Chief of Police

To the Honorable Board of Selectmen,
Mr. Joseph A. Sylvia, Chairman,
Oak Bluffs, Mass.

Gentlemen:

I herein submit my report for the year of 1945.

The Police Department has submitted a monthly report to the Board of Selectmen. In submitting these reports, I have endeavored to bring to the attention of the Board in detail my duties and to make such recommendations as I consider to the best interests of the Department. It is my sincere desire that additional Patrolmen be employed during the summer months for the proper control of traffic and public safety in general.

Respectfully submitted,

ANTHONY MARCIEL,
Acting Chief of Police.

Report of Library Trustees

The Library Trustees submit the report of the Librarian, showing circulation in each department of the Public Library and wish to thank all who have in any way contributed to the Library either by gifts or loans.

We also wish to thank the Librarian for her interest and co-operation both with the trustees and the public.

DOROTHY BUNKER,
CHARLES E. DOWNS,
WALTER C. RIPLEY,
Library Trustees.

Report of Librarian

To the Library Trustees:

The Librarian wishes to submit the following report for the year 1945.

Total circulation of books and magazines		11,350
Fiction	6,369	
Non-Fiction	3,962	
Juvenile Fiction	462	
Juvenile Non-Fiction	62	
Magazines	495	
Magazines subscribed to for the year		21
60 Books as gifts		
New Books purchased		210
Summer cards		360

Respectfully submitted,

DOROTHY BUNKER,

Librarian.

Report of Shellfish Warden

To the Honorable Board of Selectmen,
Joseph A. Sylvia, Chairman,
Oak Bluffs, Mass.

Gentlemen:

The following is a brief report of the Shellfish Department for the year ending December 31, 1945.

The approximate number of bushels of scallops and quahaugs taken from the waters of the Town of Oak Bluffs by commercial fishermen is as follows:

Sengekontacket Pond:		
	Scallops	209 bushels
	Quahaugs	965 bushels
Lagoon Pond:		
	Scallops	1159 bushels
Oak Bluffs Harbor:		
	Quahaugs	407 bushels

There were 22 quahaug licenses and 133 scallop licenses issued during 1945.

The scallop crops in both Sengekontacket and Lagoon Pond has been depleted.

I would recommend that a project for the eradication of starfish in Lagoon Pond be started as soon as possible.

Respectfully submitted,

JOSEPH A. FARLAND,
Shellfish Warden.

Report of Finance Committee

GENERAL GOVERNMENT

Moderator's Salary		$35.00
Selectmen's Salaries	$1,200.00	
Expenses	1,000.00	
		2,200.00
Accountant's Salary	$2,250.00	
Expenses	100.00	
		2,350.00
Treasurer's Salary	$850.00	
Expenses	250.00	
Determining Tax Titles	500.00	
		1,600.00
Collector of Taxes, Salary	$900.00	
Expenses	700.00	
		1,600.00
Assessors' Salaries	$900.00	
Expenses	600.00	
		1,500.00
Town Counsel, Salary	$150.00	
Expenses	25.00	
		175.00
Town Clerk's Salary	$300.00	
Expenses	400.00	
		700.00

Board of Registrar's Salaries	$300.00		
Elections and Registrations	300.00		
		600.00	
Town Building, Incidental Supplies and Repairs		700.00	
Rental of Hall		300.00	
			$11,760.00

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Chief of Police, Salary	$2,190.00	
Regular Patrolman, Salary	1,825.00	
Patrolmen Salaries (6 men for nine weeks, one man for 4 weeks and when needed)	2.000.00	
Day-Off Pay	300.00	
Police Expenses	1,500.00	
Equipment for Police Car	65.00	
		$7,880.00

FIRE DEPARTMENT

Chief of Fire, Salary	$200.00
Engineer's Salaries	200.00
Supt. of Fire Alarm, Salary	200.00
Forest Fire Warden, Salary	50.00
Firemen's Salaries	1,550.00
Stewards' Salaries	375.00
Fighting Forest Fires	300.00

Contingent Expenses	2,000.00	
Hydrant Rental	6,600.00	
Fire Lines	300.00	
Alterations inside Steamer House to install Air Tank as Required by State Law	1,038.90	
		$12,813.90

SEALER OF WEIGHTS AND MEASURES

Salary	$150.00	
Expenses	100.00	
		$250.00

FORESTRY DEPARTMENT

Moth Extermination	$1,200.00	
Trimming Trees	300.00	
Tree Warden's Salary	35.00	
		$1,535.00
		$22,478.90

HEALTH AND SANITATION

Board of Health, Salaries	$300.00
Health Expenses	1,100.00
Collection of Offal	3,200.00
Care of Dump and Sweeping Streets	2,500.00
Public Sanitaries, Salaries and Expenses and Care of Beaches	1,500.00
Inspector of Slaughtering, Salary	50.00
Expenses	45.00
Inspector of Animals, Salary	50.00

Inspector of Milk, Salary	50.00	
Expenses	25.00	
Fish Warden's Salary	1,000.00	
Expenses	150.00	
Regulation Bags	50.00	
Establishing Markers at Ponds	50.00	
Transplanting Shellfish and Eradication of Starfish	500.00	
		$10,570.00

HIGHWAY DEPARTMENT

Superintendent of Streets, Salary	$1,965.00	
Concrete Repairs	5,000.00	
Dirt Roads	800.00	
Sidewalk Repairs	200.00	
Bulkheads and Bridges	800.00	
Cleaning Catch Basins	100.00	
New Rafts	300.00	
Snow Removal	500.00	
Painting Street Lines	200.00	
Resurfacing Concrete Road (Munroe Ave.)	5,000.00	
Re-oiling County Road (3 miles) (Town's share)	750.00	
Construction of Barnes Road (Town's share)	18,750.00	
Rip rap at Jetties	4,000.00	
Rip rap at East Chop	2,000.00	
Street Lighting	8,000.00	
Harbor Master, Salary	75.00	
Expenses	50.00	
		$48,490.00

PUBLIC WELFARE

Aid to Dependent Children	$2,500.00	
Dependent Persons	6,000.00	
Old Age Assistance	23,000.00	
State and Military Aid	300.00	
Soldier's Relief	1,000.00	
		$32,800.00

SCHOOL DEPARTMENT

School Department, Salaries and Expenses	$41,745.00
Library Department, Salaries and Expenses	1,499.50

RECREATION AND UNCLASSIFIED

Public Parks	$3,500.00	
Tennis Court, Care and Maintenance	500.00	
Preparing Tennis Courts for Use (Courts to be ready by June 15th)	350.00	
Mowing Three Parks	100.00	
Repairs to North Bluff, loam and reseeding	500.00	
		$4,950.00
Insurance	$2,175.21	
Memorial Day	150.00	
Advertising	1,400.00	
Reserve Fund	500.00	
Mosquito Control	150.00	
Town Reports	375.00	
Baseball	500.00	
		$5,250.21
		$10,200.21

CEMETERY DEPARTMENT

Chairman of Board, Salary	$75.00	
Cemetery Expenses	1,000.00	
		$1,075.00

MATURING DEPT

Maturing Debt	$3,000.00	
Interest	900.00	
		$3,900.00

The Committee also recommends the following:

That the sum of $34,113.45 be raised and appropriated for the Water Department, for Maintenance and Operation Costs, and that said sum be transferred from available funds.

That the town purchase a New Dodge Truck for the use of the Health Department for the collection of rubbish and offal at a cost of $2,072.70.

That the Dog Tax refund received from the County be used by the Library Department.

The Committee did not recommend the following requests:

Police Department:

$1,100.00 for the purchase of a town-owned police car.
100.00 for Two Police Uniforms.

Park Department:

$100.00 for removing and replanting tree in Ocean Park.
$150.00 for repairs to truck.

Respectfully submitted,

H. WESTON CHASE,
Chairman.

Warrant for the Annual Town Meeting, 1946

COMMONWEALTH OF MASSACHUSETTS
Dukes County, ss.

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs, who are qualified to vote in town affairs and elections to assemble at the Sacred Heart Parish Hall, Wamsutta Avenue, in said Oak Bluffs on Tuesday, February 12, 1946 at nine o'clock in the forenoon, then and there to act upon the following articles:

ARTICLE 1. To elect the following officers on the official ballot:

A Moderator, for one year.
A Selectman and member of the Board of Public Welfare, for three years.
A Town Clerk, for one year.
A Town Treasurer, for one year.
A Collector of Taxes, for one year.
A Member of the School Committee, for three years.
A Park Commissioner (to fill vacancy) for one year.

A Park Commissioner, for three years.
A Cemetery Commissioner, for three years.
A Member of the Planning Board, for five years.
Two (2) Constables, for one year.
A Tree Warden for one year.
A Water Commissioner, for three years.
Five (5) Members of the Finance Committee, for three years.

The polls for the reception of votes for the aforesaid officers will be open at seven o'clock in the morning on Wednesday, February 13, 1946, and shall close at three o'clock in the afternoon.

ARTICLE 2. To choose all other necessary town officers.

ARTICLE 3. To hear the reports of the Selectmen and other Boards and Committees.

ARTICLE 4. To see what sums of money the town will vote to raise and appropriate for the payment of town debt and necessary expenses of the several departments for the current year and to act upon the recommendations of the finance committee.

ARTICLE 5. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1946, and to issue a note or notes therefore payable within one year and to renew any note or notes as may be given for

a period less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 6. To see if the town will vote to authorize the Assessors to remit all taxes as cannot in their judgment be collected.

ARTICLE 7. To see if the town will vote to authorize the Collector to use all means of collecting taxes that a Town Treasurer, when appointed Collector, may use.

ARTICLE 8. To see if the town will vote to pay firemen for the ensuing year.

ARTICLE 9. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money on or after January 1, 1947 in anticipation of the revenue of the financial year beginning January 1, 1947, and to issue a note or notes therefore payable within one year, any debt incurred under this vote to be paid from revenue of the financial year beginning January 1, 1947.

ARTICLE 10. To see if the town will vote to raise and appropriate the sum of $150.00 for the purpose of maintaining, during the ensuing year, mosquito control works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931. (Recommended by the Finance Committee.)

ARTICLE 11. To see if the town will vote to raise and appropriate the sum of $100.00 for the renewal of

the five year lease to William A. Norton for the draining of water from Vineyard Avenue to the Norton Swamp, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 12. To see if the town will vote to install a street light on School Street at the corner of First Street, as petitioned for, or take any other action relative thereto.

ARTICLE 13. To see if the town will vote to install a street light on Rowland Avenue near the residence of Walter Stevenson, as petitioned for, or take any other action relative thereto.

ARTICLE 14. To see if the town will vote to install a street light on Eastville Avenue, as petitioned for, or take any other action relative thereto.

ARTICLE 15. To see what action the town wishes to take for an Honor Roll for World War II veterans, and to raise and appropriate a sum of money determined necessary for this purpose, or take any other action relative thereto.

ARTICLE 16. To see if the town will vote to accept Sections 6 to 14 both inclusive of Chapter 143 of the General Laws, or take any other action relative thereto.

ARTICLE 17. To see if the town will vote to raise and appropriate the sum of $300.64 for hospital and medical bills, of Herbert Lovell, as petitioned for, or take

any other action relative thereto. (Not recommended by Finance Committee.)

ARTICLE 18. To see if the town will vote to raise and appropriate the sum of $2,072.70, for the purchase of a new Dodge Truck for the Health Department for the collection of rubbish and offal, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 19. To see if the town will vote to authorize the Assessors to use a sum of money not to exceed twenty thousand ($20,000.00) dollars from free cash in the treasury when determining the tax rate for the current year. (Recommended by the Finance Committee.)

ARTICLE 20. To see what action the town will take relative to Dredging Oak Bluffs Harbor and building bulkhead in Oak Bluffs Harbor, or take any other action relative thereto.

ARTICLE 21. To see what action the town will take relative to the accepting of Zoning laws, prepared by a committee appointed at an annual town meeting, or take any other action relative thereto.

ARTICLE 22. To see if the town will vote to accept Marion, Montgomery and Dudley Avenues as laid out in a plan, as petitioned for, or take any other action relative thereto.

ARTICLE 23. To see if the town will vote to raise and appropriate four thousand ($4,000.00) dollars for rip

rap at Jetties and two thousand ($2,000.00) dollars for rip rap at East Chop, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 24. To see if the town will vote to raise and appropriate, or transfer from unappropriated funds in the treasury, a sum of money for Chapter 90 Highway construction, or take any action in relation thereto.

ARTICLE 25. To see if the town will instruct the Board of Selectmen what action to pursue in the operation, maintenance or lease of the new Bath Houses, or take any other action relative thereto.

ARTICLE 26. To see if the town will vote to raise and appropriate a sum of money for the repair of the shore front damage to the seawall, embankment and sidewalk, under Chapter 90, or take any other action relative thereto.

ARTICLE 27. To see if the town will vote to raise and appropriate a sum of money for a stone mound or jetty to be laid parallel to the existing walls, under the supervision of the Division of Waterways of the State Department of Public Works, or take any other action relative thereto.

ARTICLE 28. To see what action the town will take to dispose of salvage material recovered from the bathing beach, or take any other action relative thereto.

ARTICLE 29. To see what action the town will

take in the installation of a water main beginning at Donald Hart's property on the Edgartown Road to a point at the property of Maurice Pease at so-called, Hart Haven.

Hereof fail not and give public notice by causing this notice to be posted in two or more places in the town at least seven days before the time of said meeting. And make due return of this warrant with your doings thereon to the Town Clerk at the time and place specified.

Given under our hands this nineteenth day of January, 1946.

JOSEPH A. SYLVIA,
CHESTER L. GLENN,
ANTONE P. MEDERIOS.
Board of Selectmen,
Town of Oak Bluffs.

Pursuant to the foregoing instructions I hereby notify and warn the inhabitants of the Town of Oak Bluffs qualified to vote as expressed in this warrant to meet at the time and place specified.

Attest:

RAYMOND F. BILLINGS,
Constable.

ANNUAL REPORTS

of the

SUPERINTENDENT OF SCHOOLS

of

OAK BLUFFS

For the Year Ending December 31, 1945

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee,
Oak Bluffs, Massachusetts.

Herein, is my tenth annual report of the Oak Bluffs School. Notwithstanding the handicaps of the war years steady progress has been made in accomplishment.

Personnel

Many changes occurred in the teaching force during the year. Teachers leaving teaching positions were:

Anna York, Grade I
Elizabeth O'Brien, Grade II
Inez Howes, Grade IV
Barbara Burns, Social Studies
Doris Johnson, Science
Natalie Amantie, Commercial
Marjorie Jackman, Grades VII and VIII

Our salary scale adopted two years ago provided for elementary teachers, $1300 to $1700, and for high school teachers, $1400 to $1800. It was found these figures were inadequate. Beginning teachers could not be found at the lower figure and the maximum figure was insufficient to hold several desirable teachers. The result is the scale is out-moded and higher salaries must be paid if efficient schools are to be maintained.

New teachers for the present school year are:

Kathleen Murphy, Grade I
Barbara Moalli, Grade II

Virginia Shanley, Grade IV
Katherine Gott, Social Studies
Mildred Larson, Grades VII and VIII
Frances Finnerty, Commercial
Louis Simeone, Mathematics and Science
David Dix, Physicial Education and Director of Boys' Club.

Misses Murphy and Moalli were graduated from Framingham Teachers' College last June, Miss Shanley from the Bridgewater Teachers' College, and Miss Finnerty from Salem Teachers' College. Miss Gott received her degree from Boston University, and Mr. Simeone from Northeastern University. Miss Larson is a graduate of Farmington Normal School and has had ten years of experience. Mr. Dix is a graduate of Bridgewater Teachers' College.

Need for Special Class

The law requires every town, in which there are ten children retarded three years in mental development, to maintain a special class for their instruction. Oak Bluffs has that number but owing to the fact no properly trained teacher could be hired the class has been suspended for two years. We anticipate re-opening the class in September. Its need is apparent. The six lower grades are now handicapped by a few pupils in each class who need special training. When the special class is opened, however, pupils will still remain in the regular grade but go to the special teacher for coaching and individual help.

Physical Education and Boys' Club

In early November we were able to restore our program of physical education and re-open the Boys' Club.

During the war the program in physical education was much curtailed and carried on as best it could be by regular teachers. A broad course in physical education is now generally recognized as one of the important factors in a school program. The general public frequently thinks of such a course as primarily athletics. The money we spend for such instruction and training would not be justified if that was true. The fact is that athletics is a very minor part of such a program. The principal aim is instruction and training from Grade I up to the twelfth year of school in the care and development of sound, healthy bodies. It is hoped extended clinical service may be available during the coming year that physical defects may be corrected.

The Boys' Club was first opened in 1939, the first club of its kind in Massachusetts maintained by a school committee and supported from school department funds. It was suspended during the war but it had been in operation a sufficient length of time to demonstrate its value as a builder of character and physical fitness.

In re-opening the Boys' Club we are fortunate in having as teacher of physical education and director of the Boys' Club, David F. Dix, a former Navy lieutenant, recently discharged from the service. Mr. Dix brings valuable practical knowledge of recreational activities with him, for he served as recreational officer aboard ship during the war, both in European and Pacific theatres of action.

Activities for girls will be provided in the near future and a Girls' Club organization formulated.

Evening High School for Veterans

Arrangements have been completed for opening classes at Vineyard Haven where discharged servicemen from all island towns may take courses on the high school level. These will allow men to qualify for—

1. A high school diploma,
2. Take "refresher" courses for college entrance,
3. Study subjects not taken in high school before graduation but which might prove helpful.

For pupils in towns outside Tisbury it is possible transportation may be available. If six or more students register at Oak Bluffs or Edgartown, branches of the Martha's Vineyard Evening School for Veterans will be opened. The school is financed in part by the State and is under State supervision.

Attendance

Pupils cannot keep up with class progress if absent or if they miss in part or whole recitations because of tardiness. Successful mastery of school work today requires diligent application on the part of the pupil every day. The record of absences is altogether too high. Teachers are authorized to excuse absent pupils who are ill, or when the weather is such that in the particular case health would be endangered. In such cases teachers will make every effort to have pupils make up work lost. Absences for other causes are not excused and pupils must assume responsibility for making up work and report to the teacher that they may be ranked upon it. All work not made up within one month will be ranked zero. In other words, work is mastered or it is not and is ranked accordingly.

Weather

The law requires the school be open 180 days each year. We endeavor to arrange the school calendar so that school will close as early in June as possible. In order to do this no extra days are included in anticipation of stormy weather. In case of no school because of weather the day has to be made up. Saturday sessions have proved unsatisfactory, so it means extending the school calendar in June to make up any lost time. The result is the "no school" signal is seldom sounded. It is noteworthy that rarely is more than ten per cent of the pupils absent because of weather. Parents are urged to use their best judgment in case of storms. The age of the child, distance from the school, available clothing and the child's general health should govern the decision. We are not emphasizing 100 per cent attendance records as we believe the children's health much more important than perfect attendance.

The school has been affected in many ways by the results of the war. There is an extreme shortage of qualified teachers. Some services were suspended. It has been difficult to hold the attention and interest of pupils to their daily work. Opportunities to earn high wages have tempted pupils to be absent or to leave school.

The school, during this school year, will have most of its suspended services restored. Teachers will require pupils to meet the accepted standards of scholarship. This will mean hard work on the part of all pupils in the upper grades and high school.

In Conclusion

In closing this report I desire to express my appreciation of the fine co-operation I have received from teachers,

school committee and citizens.

Respectfully submitted,

ARTHUR B. LORD,
Superintendent of Schools.

PRINCIPAL'S REPORT

Mr. Arthur B. Lord,
Superintendent of Schools.

Dear Sir:

I hereby submit the report of the Oak Bluffs Schools for the year ending December 31, 1945.

We are still dedicated to the philosophy that the main job of the public school is the training of citizens. In organizing and administering this training we have tried to keep in mind that we are training children and not merely imparting information. A pupil's achievement can best be measured by the progress he has made rather than by the amount of information he has studied.

In order that we might give a more complete picture of such progress, we revised our elementary school report card. By this revision we hope that parents will be better informed about the progress of their whole child rather than his mere mastery of subject matter. Health habits,

social attitudes, and physical development are integral parts of a well rounded training program.

Our program of health and physical education is now guided by a trained director. In this way we are able to relieve of this responsibility the teachers of the individual grades who have carried on the work so well during the war period and have a specialist direct this important phase of the school program.

During the winter term basketball was revived for both boys and girls. While the number participating in these contests was not large, nevertheless, the interest that was aroused and the benefits gained laid a firm foundation on which to build a bigger sports program.

In place of the usual baseball a series of softball games was played with Edgartown and Tisbury which offered a worthwhile recreational activity for the boys.

In May, a high school cast presented a three act dramatization of "Treasure Island" and a large group of pupils from the elementary school offered an operetta "Who Stole the Tarts?" Both of these presentations were well directed and ably executed. They were played before large and appreciative audiences to whom it was demonstrated the advantages pupils derive from such experiences.

The annual Junior Prom was held at the East Chop Beach Club. This event is one of the most popular in the school calendar and pupils gain much pleasure and experience in planning the details. The school feels highly indebted to the Trustees of the East Chop Beach Club who generously donate their facilities for our enjoyment.

The Hallowe'en party under the direction of the seniors was a huge success. In addition to the regular games and refreshments, a full length movie "Peck's Bad Boy at the Circus" was shown. Once again it was proved that good wholesome fun can be kept within reasonable limits to the satisfaction of all.

For the fourth time in the last five years an Oak Bluffs pupil won the Rodney Dutcher Award for excellence in Journalism. This award is made annually to the pupil in one of the three high schools whose work on the respective school papers is judged to be of the highest calibre. Our paper "The Review" which appears four times yearly speaks for itself and the quality of work accomplished by our English and Commercial Departments.

In September we began a course in instrumental music under the direction of Rudolph A. Fiebich. Thirty-five pupils are receiving instruction in eight different types of instruments. Although the program has been in operation for only a short time, excellent progress has been noted and the school has greatly benefited by this new venture.

The course in Nature Study continues to be a part of our fifth grade course of study. An instructor from the Audubon Society gives bi-weekly lessons which are a healthy supplement to our regular class work. This program is made possible through the combined efforts of the Massachusetts Audubon Society, the Martha's Vineyard Garden Club, and the School Committee.

At the close of the year we reopened our Boys' Club through which we hope to provide a recreational and social program to meet the needs of the teen-age youth. An expanded program is in prospect for the new year.

In conclusion I wish to express my appreciation to the School Committee, the Superintendent, and the faculty for their assistance and co-operation.

Respectfully submitted,

CHARLES E. DOWNS,
Principal.

Departments

Domestic Science—Helen McDonough:

Foods:

Eighth Grade—A study of classes of foods, minerals, and vitamins. A breakfast unit including planning, preparing, and serving of fruits, eggs, beverages, and hot breads. Practical experience, tests, and notebooks.

Sophomores—Units on preservation of food, table service, and planning, preparing, and serving of luncheons. Practical experience, tests, and notebooks.

Seniors—Units on preservation of food, table service, and planning, preparing, and serving dinners. Practical experience and tests.

Clothing:

Fifth Grade—Instruction and practice in basic constructive stitches. Sewing projects—sewing bags and aprons.

Sixth Grade—Review of basic constructive stitches and operation and care of sewing machine. Sewing projects —aprons, dickies, and boudoir capes.

Seventh Grade through High School—Worked to become more proficient in the use and care of the sewing machine. Articles made in the classes include skirts, pajamas, dresses, blouses, jerkins, and housecoats. All garments made were chosen by the pupils according to individual skill.

Instrumental Music—Rudolf Fiebich

Having been with this school only since the beginning of September, it is difficult for me to say any more than I am very much pleased with the progress shown among the students and I would like to add that co-operation on the part of the parent is most important in order for me to achieve what I know can be accomplished.

Vocal Music—Emilia Lera

The three chief elements of music are melody, rhythm and harmony. Melody begins in the first grade through the use of the rote song. After a child finds his voice, he is able to control and develop it through imitation.

In grades II and III the rote song is continued with the gradual transition from rote to note reading.

In grades IV, V, and VI the recognition of music mechanics begins and continues on through the secondary grades. Two part music is first introduced in the 5th grade and develops into three part music in the 6th grade. By the time a child has completed his sixth year, he has had a chance to study and apply the three chief elements of music.

In the secondary grades the main aim is to perfect three and four part harmony as professionally as possible, but one must remember that music in the high school should be a pleasure and appreciated rather than a burden.

In the lower grades the rhythm band has had many values. It has taught precision, attack, and musical expressiveness. It is also a form of preparation for later orchestral or band playing.

This year in grades II to V we have composed simple songs, with both words and music our own creation.

REPORT OF THE SCHOOL NURSE

Mr. Arthur B. Lord,
Superintendent of Schools.

Dear Sir:

I hereby submit my report for the year ending December 31, 1945.

All of us are looking forward to the beginning of an era of peace.

A great deal is being said about health and physical fitness.

As you read the statistics in this report you will find that posture is the most pronounced defect. A great deal

can be done to correct this through the physical education program in correlation with health habits taught in the class room, and by practice at home of rules for right living such as proper diet, rest and sleep.

If we want good results we must work for them and not leave them to chance. Together we can do great things.

Good health and positive physical fitness are necessary for efficient and happy living. Let's work together for a stronger, healthier and happier nation.

Health Work

	Grades 1-6	Junior-Senior High School	Total
No. Pupils Examined	147	95	242
Defects—			
Posture	79	44	123
Skin	2		2
Throat	22	6	28
Nose	4		4
Glands	28	8	36
Feet	42	25	67
No. pupils with major defects	19	5	24
No. major defects	19	8	27
Hearing tested			176
Hearing defects			0
Eyes examined			176
Failures			4
Clinics—			
Cripple Children			2
Immunization			38
Entering 1st grade			3

School visits	84
Class room inspection	92
Class room talks	74
Home visits	62
Consultations	41

Respectfully submitted,

IRENE LANDERS,
School Nurse.

STATISTICS FOR YEAR 1944-1945

Teacher	Grade	Total Membership Boys	Total Membership Girls	Average Daily Attendance	Average Membership	Percent of Attendance
Anna M. York	1	15	11	22.82	24.42	93.68
Elizabeth M. Haggerty	2	14	15	25.05	26.97	92.89
Muriel F. Pease	3	14	11	21.78	23.27	93.57
Inez M. Howes	4	19	8	23.39	25.41	92.09
Leona F. Hersum	5	14	15	23.60	25.92	91.02
Mary E. Place	6	10	15	22.18	23.61	93.98
William J. Golden	Trade School	20	0	14.17	15.19	93.27
Seventh Grade		11	12	21.10	22.15	95.44
Eighth Grade		6	8	11.92	13.22	90.09
High School		3	37	36.01	38.03	92.74

STATISTICS DECEMBER—1945

Teacher	Grade	Enrollment Boys	Girls	Total
Kathleen F. Murphy	1	11	7	18
Barbara A. Moalli	2	15	14	29
Muriel F. Pease	3	16	9	25
Virginia I. Shanley	4	15	11	26
Leona F. Hersum	5	23	10	33
Mary E. Place	6	9	12	21
William J. Golden	Trade School	10	0	10
Seventh Grade		12	13	25
Eighth Grade		13	12	25
High School		5	35	40
		129	123	252

High School Faculty

CHARLES E. DOWNS, *Principal*

HARRY C. DORR — LOUIS SIMEONE

KATHERINE L. GOTT — FRANCES R. FINNERTY

MILDRED G. LARSON — HELEN MCDONOUGH

Music Supervisor — *School Nurse*

EMELIA LERA — IRENE V. LANDERS

Physical Education — *Instrumental Music*

DAVID F. DIX — RUDOLPH A. FIEBICH

School Physician

CHESTER L. GLENN, M.D.

REVIEW OF CLASS OF 1945

Frances (Blankenship) Gordon		Oak Bluffs, Mass.
Albert Clements	Army of U. S.	Fort Devens, Mass.
Barbara DeBettencourt		New York City
Raymond DeBettencourt	Army of U. S.	Camp Pickett, Va.
Rose Doughty	N. A. A. F.	Martha's Vineyard
Ruth Eddy		Boston, Mass.
Phyllis Garland	Bates College	Lewiston, Maine
Frank Gonsalves		New Bedford, Mass.
Charity Randolph	Wilson School	Boston, Mass.

SCHOOL CALENDAR

1946-1947

January 3	School opens
February 15	School closes
February 25	School opens
April 12	School closes
April 22	School opens
June 19	School closes

Holidays—May 30-31

Fall

September 4	School opens
December 20	School closes

Holidays—

October 25—All day teachers' meeting.

November 11—Armistice Day.

Wednesday noon to following Monday for Thanksgiving recess.

1947

January 6	School opens
February 21	School closes
March 3	School opens
April 18	School closes
April 28	School opens
June 18	School closes

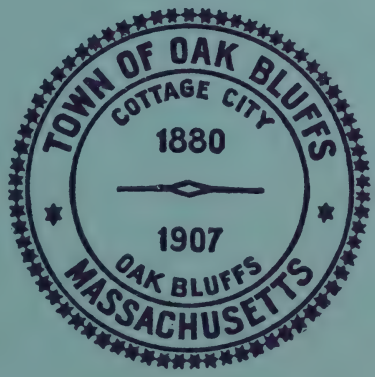
Holidays—April 4 and May 30

ENTRANCE REQUIREMENTS

All children six years old on or before October first will be admitted to Grade One. All children who, on or before October first, will be five years, six months old, but who have a mental age of six as established by examination, may be admitted to Grade One.

ANNUAL REPORTS

FOR 1946



TOWN OF

OAK BLUFFS

INDEX

Page

Assessors' Report 7
- Estimated Receipts 9-10
- Exempted Property 11-12
- Motor Vehicle Excise Taxes 11
- Recapitulation 7- 8
- Town Property 12
- Table of Aggregates 10-11

Accountant, Report of 13

Receipts:
- Agency 17
- Departmental 15-17
- Fines 15
- Grants and Gifts 15
- Interest 17
- Licenses and Permits 14-15
- Privileges 15
- Refunds 17-18
- Taxes 13-14
- Trust Funds 18
- Water Department 17
- Unclassified 18

Payments:
- Accountant's Department 19-20
- Agency 37
- Assessors' Department 21
- Balance Sheet 38-41

Cemetery 36
Collector's Department 20
Elections and Registrations 22
Interest 37

Law Department 21
Maturing Debt 37
Refunds 37
Rent of Hall 22
Selectmen's Department 19
Treasurer's Department 20
Town Clerk's Department 21
Town Buildings 22
Trust Funds 37
Unclassified 35
Water Department 36

Education:

Library Department 34
School Department 33

Protection of Persons and Property:

Fire Department 23-24
Forestry Department 24-25
Health Department 25
Inspector of Animals 26
Inspector of Milk 26
Inspector of Slaughtering 26
Sealer of Weights and Measures 24
Shellfish Department 27
Sweeping Streets, Care of Dump 25-26
Public Sanitaries and Care of Beaches 26
Police Department 22-23

Highway Department:

Bath House Construction 29
Bulkheads and Bridges 28
Cleaning Catch Basins 28
Concrete Roads 27
Dirt Roads 28
Harbor Master 31

Removal of Snow 30
Repairs to Sea Wall 30
Spur Jetties 30
Repairs to Hurricane Damages 29
Resurfacing Munroe Ave. 30
Sidewalk Repairs 28
Street Lighting 30

Park Department:

Public Parks, Tennis Courts, etc. 34-35

Public Welfare Department:

Aid to Dependent Children, Federal Grant 31
Dependent Persons 31-32
Federal Grant—Old Age Assistance, Adm. 32
Federal Grant, Old Age Assistance, Expenses ...32
Old Age Assistance 32
Soldiers' Relief 32

Summary of Appropriations 42- 50

Reports:

Chief of Police 98
Finance Committee 101-108
Water Department 96- 97
State Auditor 51- 85
Shellfish Warden 99-100
School Superintendent 117-132
Library 95

Town Clerk's Report:

Births 86- 88
Deaths 91- 92
Marriages 89- 90
Dog License Account and Summary 93- 94

Town Officers 3- 6
Warrant 109-115

Oak Bluffs

Honor Roll

DIED IN SERVICE

- Edward Constantino
- Robert T. Gilkes
- Manuel A. Enos

Abbe, William P.
Allard, George F.
Allard, Wilfred T.
Alley, Francis M.
Alley, George C.
Alwardt, Carl
Alwardt, Herman W. H.
Alwardt, Madison E.
Alwardt, Robert B.
Amancio, Nelson G.
Amancio, Walter G.
Amaral, Anthony D.
Amaral, William J.
Anthony, George J.
Anthony, James R.
Attridge, Thomas J., Jr.
Bergeron, Donald
Bernard, Richard H.
Bernard, Theodore
Blankenship, Richard W.
Boorum, Theodore M.
Brothers, William L.
Brown, Edward A.
Burgess, Manuel H.
Camacho, Joseph G.
Câmara, John L.
Camara, Warren F.
Cardoza, Nelson M.
Carr, Maurice F.
Carter, Lloyd W.
Chanley, Daniel
Child, John B.
Clements, Benjamin A.
Clements, Guy R.
Clements, Percy
Clements, Roland
Correira, Frank E.
Correira, John
Correira, Joseph A.
Costa, Gordon
Costa, John F.
Costa, Raymond D.
Darling, Hubert L.
Dean, Ruth W.
DeBettencourt, Antone J.
DeBettencourt, Edward T.
DeBettencourt, John A., Jr.
DeBettencourt, Lawrence J.
DeBettencourt, Nelson W.
DeBettencourt, Raymond J.
Denniston, Gerald G.
Dow, Byron C.
Draper, Raymond V.
Duarte, Joseph F., Jr.
Duarte, Raymond F.
Durgin, Willard L.
Eddy, Donald P.
Eddy, Warren
Enos, John J.
Estrella, Antone A.
Estrella, Joseph
Estrella, Manuel
Farland, Raymond A.
Ferreira, Alfred D.
Ferreira, John, Jr.
Ferreira, Joseph D.
Ferreira, Richard D.
Fisher, Richard S.
Fuller, Albert F.
Gilkes, Cooper A., Jr.
Glover, George S.
Glover, Robert S.
Golden, James F.
Golden, William C.
Gonsalves, Frank O.
Gordon, Paul W.
Graf, Walter E.
Herlihy, Richard

Herrmann, Clarence B.
Hinckley, George H.
Horne, Doris B.
Hughes, John T.
Hughes, Robert H.
Hurley, Thomas J.
Kidder, Paul W.
Landers, Arthur
Landers, Leslie M.
Landers, Ralph W.
Lewis, Edward A., Jr.
Lewis, Manuel D.
Look, Basil E.
Look, Dorothy M.
Machado, Joseph M.
Machado, Norman J.
Mackay, Irving R.
Madeiras, Frank C.
Madeiras, Benjamin D.
Madeiras, Ralph J.
Marchant, Gordan L.
Marden, William M., Jr.
Marshall, George H.
Martin, Manuel R.
Merritt, Robert J.
Metell, Alfred M.
Metell, Francis K.
Metell, Henry
Metell, Herbert
Moore, Maxwell
Moore, Roswell
Morton, Benjamin F.
Noyes, Alton E.
Noyes, Frank A.
Noyes, Norman E.
Noyes, Orris E.
Oliver, Joseph S.
Oliveria, Daniel S.
Osborn, Abraham
Pachico, George R.
Pachico, Gilbert
Paiva, Manuel A.
Pease, Allen H.
Pease, Maurice H., Jr.
Penney, Robert A.
Perry, Richard L.
Perry, Stanley
Pullen, Robert J.
Randolph, John H., Jr.
Randolph, Robert R.
Randolph, Stuart
Randolph, Walter J.
Ricci, Arthur C.
Romero, Alphonsus
Rose, Henry J.
Rose, Joseph C., Jr.
Scott, Raymond F.
Scott, Robert
Silvia, Adrian F.
Silvia, Clifford
Silvia, John R.
Silvia, Raymond A.
Silvia, Robert S.
Silvia, William P.
Smith, Bradford K.
Smith, Frederick L.
Souweine, Carol Vivian
Souweine, Leon E.
Souweine, William T.
Spencer, Emery
Spencer, George E.
Spencer, Louis A.
Stevenson, Walter A.
Swartz, Max
Sylvia, Albert E.
Sylvia, John G.
Sylvia, Joseph H.
Sylvia, Philip J.
Sylvia, Richard J.
Thurber, Adelburt E.
Tilton, Ernest E.
Upham, Francis B.
Upham, Hayward
Walker, William G., Jr.
Webb, Harold L.
White, George E.
White, Joseph H.
Wigfall, Rufus D.
Williams, Frank H.
Williams, Frank H.

Annual Financial Report

OF THE

TOWN OF
OAK BLUFFS

For Year Ending December 31,

1946

With which is included the

Annual School Report

MARTHA'S VINEYARD PRINTING CO.
OAK BLUFFS, MASSACHUSETTS

Town Officers—1946

Selectmen and Board of Public Welfare

CHESTER L. GLENN	Term Expires 1947
ANTONE P. MEDEIROS	Term Expires 1948
JOSEPH A. SYLVIA	Term Expires 1949

Town Clerk

ANNA L. OLIVER

Town Accountant

ANNA L. OLIVER

Board of Assessors

WILLIAM R. AMARAL	Term Expires 1947
REUBEN PHILLIPS	Term Expires 1948
JOHN H. HUGHES	Term Expires 1949

Town Treasurer

HOSEA S. LOOK—(Died Dec. 7, 1946)

Temporary Town Treasurer

GEORGE H. PHILLIPS

Collector of Taxes

MARY P. NUNES

School Committee

CLEMENT N. AMARAL	Term Expires 1947
ETHEL L. BARNEY	Term Expires 1948
MARY C. DeBETTENCOURT	Term Expires 1949

Board of Health

ANTONE P. MEDEIROS JOSEPH A. SYLVIA
CHESTER L. GLENN

Park Commissioners

JOSEPH NUNES	Term Expires 1947
WALTER G. AMANCIO	Term Expires 1948
HERBERT A. COMBRA	Term Expires 1949

Cemetery Commissioners

CHARLES A. WILLIAMS	Term Expires 1947
MAUDE L. SMITH	Term Expires 1948
WALTER C. RIPLEY	Term Expires 1949

Library Trustees

CHARLES E. DOWNS	Term Expires 1947
DOROTHY BUNKER	Term Expires 1948
WALTER C. RIPLEY	Term Expires 1949

Board of Fire Engineers

HARRY T. WEBB—(Deceased Nov. 15, 1946)
WILLIAM R. AMARAL JOSEPH A. FARLAND

Chief of Police

ANTHONY MARCIEL

Regular Patrolman

PETER REGAN

Town Counsel

FRANK VERA

Board of Registrars

ANNA L. OLIVER	Term Expires 1947
WILSON J. THOMAS	Term Expires 1947
PERCY E. NOYES	Term Expires 1948
RAYMOND E. BROWN	Term Expires 1949

Superintendent of Streets
EUGENE A. COSTA

Inspector of Wiring
WILLIAM J. GOLDEN

School Physician
CHESTER L. GLENN

Harbor Master
STANLEY M. FISHER

Sealer of Weights and Measures
RAYMOND F. BILLINGS

Tree Warden
WILLIAM R. BLANKENSHIP

Forest Fire Warden
WILLIAM R. AMARAL

Moth Superintendent
WILLIAM R. BLANKENSHIP

Constables
JAMES D. FERREIRA RAYMOND F. BILLINGS

Water Commissioners

MANUEL A. CATON	Term Expires 1947
WALTER J. KEATING	Term Expires 1948
MANUEL C. ROSE, JR.	Term Expires 1949

Surveyor of Lumber and Measurers of Wood and Bark

JESSE STEERE MANUEL D. SILVIA

Pound Keeper

RAYMOND F. BILLINGS

Field Drivers

AUGUSTUS F. AMARAL EUGENE A. COSTA

Finance Committee

Term Expires 1947

JOSEPH E. AMARAL WM. N. DeBETTENCOURT
M. CLAYTON HOYLE ANTONE J. DeBETTENCOURT
H. WESTON CHASE

Term Expires 1948

ARTHUR BEN DAVID BRADFORD J. CHURCH
HOWARD W. LEONARD LEO GOULET
AMBLER WORMLEY

Term Expires 1949

IRVING KLIGLER JOHN E. PHILLIPS
G. STANLEY GARLAND LEMUEL O. PHILLIPS
AUGUSTUS BEN DAVID

Assessors' Report

Assessed Valuation of Assessed Estate, January 1, 1946		$5,106,629.00
Assessed Personal Estate	$551,250.00	
Assessed Real Estate	4,555,379.00	
		$5,106,629.00
Total Tax on Personal Estate, January 1, 1946	$16,537.50	
Total Tax on Real Estate, January 1, 1946	136,661.37	
Total Polls	1,062.00	
Total Tax Ships or Vessel Excise	132.89	
		$154,393.76
Total Valuation of Assessed Estate, December 20, 1946		$4,675.00
Assessed Real Estate	$4,025.00	
Assessed Personal Estate	650.00	
		$4,675.00
Total Tax on Real Estate, December 20, 1946	$120.75	
Total Tax on Personal Estate, December 20, 1946	19.50	
		$140.25

RECAPITULATION SHEET

Appropriations raised in 1946 to be raised by taxation	$184,874.04

Total appropriations voted to be taken from available funds:			
In 1946	$47,699.49		
In 1945	1,500.00		
		49,199.49	
Deficits due to abatements in excess of overlay of prior years:			
Overlay 1937	$12.15		
Overlay 1938	109.52		
Overlay 1939	193.50		
Overlay 1940	163.02		
Overlay 1941	225.29		
		703.48	
State Tax and Assessments:			
State Tax	$3,800.00		
State Parks and Reservations	109.10		
State Audit of Municipal Accounts	1,233.45		
		5,142.55	
County Tax and Assessments:			
County Tax	$12,429.33		
Tuberculosis Hospital Assessment	2,575.54		
		15,004.87	
Overlay of Current Year		6,098.11	
			$261,022.54

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	$12,987.93	
Corporation Tax	6,880.58	
Gasoline Tax Under Acts of 1945, Chapter 719	5,060.09	
Motor Vehicle and Trailer Excise	1,000.00	
Licenses	3,000.00	
Protection of Persons and Property	30.00	
Health and Sanitation	1,000.00	
Charities	1,000.00	
Old Age Assistance	13,600.00	
Old Age Tax (Meals)	1,223.93	
Schools	1,000.00	
Libraries	150.00	
Public Service Enterprise—Water Department	36,313.45	
Cemeteries	100.00	
Interest on Taxes	500.00	
Lease on Bathing Beach	5,000.00	
		$88,845.98
Overestimates of previous years to be used as available funds:		
State Parks and Reservations		29.65
Amounts voted to be taken from available funds:		
December 20, 1945	$1,500.00	
May 14, 1945	11,386.04	
May 14, 1945	5,000.00	
		$17,886.04
		$106,761.67
Net Amount to be Raised by Taxation on Polls and Property		$154,260.87
Number of Polls: 531 @ $2.00	$1,062.00	

Total Valuation:		
Personal Property:		
$551,250.00 @ $30.00	16,537.50	
Real Estate		
$4,555,379.00 @ $30.00	136,661.37	
		$154,260.87
Vessel Excise		132.89
		$154,393.76

TABLE OF AGGREGATES

of Polls, Property and Taxes Assessed January 1, 1946

Number of Persons assessed:		
On Personal Estate only		
Individuals	30	
All others	10	
On Real Estate only		
Individuals	506	
All others	192	
On Both Personal and Real Estate		
Individuals	667	
All others	260	
		2,025
Number of Polls assessed		531
Value of Assessed Personal Estate:		
Stock in Trade	$89,850.00	
Machinery	182,460.00	
Live Stock	4,640.00	
All other Tangible Personal Property	274,300.00	
		$551,250.00
Value of Assessed Real Estate		
Land exclusive of Buildings	$1,229.039.00	

Buildings exclusive of Land	3,326,340.00	
		$4,555,379.00
Total Valuation of Assessed Estate		$5,106,629.00
Taxes for State, County or Town Purposes including overlay:		
On Personal Estate	$16,537.50	
On Real Estate	136,661.37	
On Polls	1,062.00	
		$154,260.87
Number of Live Stock Assessed		
Horses		3
Cows		39
Swine		24
Bulls		2
Fowl		273
Number of Acres of Land Assessed		313½
Number of Dwelling Houses Assessed		1,463

MOTOR VEHICLE EXCISE TAX ASSESSED

Total Number of Cars	603
Total Valuation	$67,520.00
Total Tax	1,929.31

EXEMPTED PROPERTY

Martha's Vineyard Hospital, Inc.	$44,665.00
Fall River Deaconess Home	1,100.00
Mass. Girl Scouts, Inc.	12,250.00
Methodist Episcopal Church	2,900.00
Christian Science Church	4,450.00
Bradley Memorial Church	2,950.00
Trinity Episcopal Church	6,950.00
Martha's Vineyard Camp Meeting Association	6,000.00

Roman Catholic Church	36,550.00	
United States of America	7,500.00	
I.O.O.F. Personal Property	350.00	
Order of Eastern Star, Personal Property	350.00	
Union Christian Association	6,500.00	
		$132,515.00

PROPERTY OF TOWN OF OAK BLUFFS

Town Hall, Building, Land and Personal Property	16,550.00	
School Buildings, Land and Personal Property	174,380.00	
Bathing Beach, Land and Buildings	55,050.00	
Public Parks, Land and Buildings	109,000.00	
Library Department, Books and Furnishings	1,500.00	
Fire Department, Buildings and Equipment	55,000.00	
Health Department, Land and Incinerator	1,500.00	
Highway Department, Land, Buildings and Equipment	9,505.00	
Cemetery Department, Land, Vault and Tools	6,200.00	
Water Department, Buildings, Land, Machinery and Pipe Lines	192,635.00	
		$621,320.00

JOHN H. HUGHES,
WILLIAM R. AMARAL,
REUBEN PHILLIPS,
Board of Assessors.

Town Accountant

Board of Selectmen
Town of Oak Bluffs
Gentlemen:

In accordance with Chapter 41, Section 61 of the General Laws, I submit my annual report of the Auditing Department.

In this report is a statement of receipts and expenditures, summary of appropriation accounts, debt and trust fund accounts, and balance sheet, for the year ending December 31, 1946.

Respectfully submitted,

ANNA L. OLIVER,
Town Accountant.

RECEIPTS

TAXES

Taxes 1937: Real Estate		$200.20
Taxes 1938: Real Estate		310.15
Taxes 1939: Real Estate		309.56
Taxes 1941: Personal	$19.26	
Real Estate	38.88	
		$58.14
Taxes 1942: Personal	$10.80	
Real Estate	24.57	
		$35.37
Taxes 1943: Real Estate		408.02

Taxes 1944:	Personal	$268.65	
	Real Estate	4,905.26	
	Vessel Excise	2.70	
			$5,176.61
Taxes 1945:	Polls	$4.00	
	Personal	593.73	
	Real Estate	8,129.45	
			$8,727.18
Taxes 1946:	Polls	$788.00	
	Personal	15,255.86	
	Real Estate	114,599.06	
			$130,642.92
Tax Title Redemptions			2,990.28
Income Tax			19,649.50
Coporation Tax			9,225.90
Meal Tax			1,390.10
			$179,123.93

LICENSES AND PERMITS

Alcohol	$1.00
Amusement	115.00
Baggage	5.00
Bowling	10.00
Bus Permits	30.00
Checking	15.00
Eel Pot	2.00
Entertainment	7.00
Garage Permits	2.50
Gun Permits	4.00
Intelligence	2.00
Innholders	45.00
Junk	30.00
Liquor	1,050.00
Lodging House	123.00
Oleo	1.00

Recreational Camp		.50	
Shellfish: Clam and Quahaug		38.00	
Scallop		82.00	
Sunday		85.00	
Taxi		42.00	
Transient Vendors		400.00	
Victuallers		43.00	
			$2,133.00

GRANTS AND GIFTS

From Federal:			
Old Age Assistance	$16,350.67		
Administration	510.42		
		$16,861.09	
Aid to Dependent Children		494.50	
From State:			
Vocational	$1,588.35		
Geo. Dean Fund	114.96		
		$1,703.31	
Highway Fund		5,060.09	
From County: Dog Licenses		136.04	
			$24,255.03

FINES AND FORFEITS

County:	
Court Fines	$38.70

PRIVILEGES

Levy of 1945	$140.00	
Levy of 1946	1,602.33	
		$1,742.33

DEPARTMENTAL

Protection of Persons and Property:	
Sealer of Weights and Measures	$31.48

Fire Department: Recovery for Damage to Fire Apparatus		179.68
Health Department:		
Milk Licenses	$34.00	
Division of Tuberculosis	302.14	
Collection of Offal	160.40	
Public Sanitaries	344.38	
Fish and Game	350.00	
		$1,190.92
Public Welfare:		
Trust Funds—Income	$118.75	
Veterans' Aid and Pensions	120.00	
Temporary Aid	1,802.00	
Aid to Dependent Children	960.96	
Old Age Assistance	17,018.43	
Other Cities and Towns:		
Old Age Assistance	611.62	
		$20,631.76
Schools and Libraries:		
Trust Fund—Income	$107.95	
Tuition	10.00	
		$117.95
Library Fines: Petty Cash	13.50	
		$216.39
Highway:		
From State:		
Contracts	$17,476.18	
From County:		
Contracts	8,671.23	
		$26,147.41

Cemetery:			
Trust Funds—Income	$61.32		
Sale of Cemetery Lots	100.00		
		$161.32	
			$48,676.91

INTEREST

On Taxes	$1,035.62	
On Tax Titles	52.94	
On Water	23.55	
		$1,112.11

WATER DEPARTMENT

Water Rates	$40,251.13

AGENCY

Dog Licenses	$205.80	
Withholding Tax	4,153.40	
		$4,359.20

REFUNDS

Selectmen's Expenses	$25.03
Tax Title Expenses	12.25
Town Building Supplies	8.38
Fire Department, Contingent	65.77
Regulation Bags	.40
Concrete Repairs	6.64
Chapter 90	5,000.00
Public Welfare	10.00
Old Age Assistance	15.00
Old Age Assistance, Federal Grant	314.80
School Department	23.32

Library Department	5.90	
Milk Inspector, Expenses	10.00	
		$5,497.49

UNCLASSIFIED

Beach Rental	$3,000.00	
Sale of Real Estate	500.00	
Water Department in Lieu of Taxes	5,252.45	
		$8,752.45

TRUST FUNDS

Cemetery Perpetual Care	$200.00
	$316,142.28
Cash Balance, January 1, 1946	$91,151.91
	$407,294.19

PAYMENTS

General Government

Moderator's Salary			$35.00

SELECTMEN'S DEPARTMENT

Selectmen's Salaries		$1,200.00	
Expenses:			
Printing, Postage and Stationery	$57.51		
Telephone	177.13		
Advertising	13.28		
Transportation	5.00		
Janitor's Salary	208.00		
Water	19.00		
Fuel	280.86		
Office Supplies	6.97		
Dues	6.00		
Emergency Light	75.00		
Repairs	9.86		
Repairs to Typewriter	19.80		
Janitor's Supplies	13.75		
Clerical	108.13		
Floral Spray	15.00		
		1,015.29	
			$2,215.29

ACCOUNTANT'S DEPARTMENT

Accountant's Salary		$2,250.00	
Expenses:			
Clerical	$56.87		

Printing, Postage and Stationery	28.17		
Transportation	9.78		
Office Supplies	5.16		
		99.98	
			$2,349.98

TREASURER'S DEPARTMENT

Treasurer's Salary		$850.00	
Expenses:			
Printing, Postage and Stationery	$104.37		
Clerical	39.78		
Surety Bond	100.50		
Dues	2.00		
Office Supplies	1.62		
		248.27	
Determining Tax Titles:			
Counsel Fees	$453.27		
Land Court Fees	6.50		
Recording Fees	4.30		
		464.07	
			$1,562.34

COLLECTOR'S DEPARTMENT

Collector's Salary		$900.00	
Expenses:			
Rent	$266.96		
Printing, Postage and Stationery	270.66		
Surety Bond	153.50		
Office Supplies	8.88		
		700.00	
			$1,600.00

ASSESSOR'S DEPARTMENT

Assessor's Salaries		$900.00	
Expenses:			
Clerical	$355.63		
Printing, Postage and Stationery	56.49		
Car Hire	25.00		
Office Supplies	20.00		
Dues	6.00		
Typewriter Rental	42.50		
Abstracts	80.75		
Conference Expenses	12.25		
		598.62	
			$1,498.62

TOWN CLERK'S DEPARTMENT

Town Clerk's Salary		$300.00	
Expenses:			
Vital Statistics	$300.50		
Printing, Postage and Stationery	63.99		
Surety Bond	7.50		
Dues	3.00		
Transportation	19.85		
Office Supplies	1.75		
		396.59	
			$696.59

LAW DEPARTMENT

Town Counsel's Salary		$15.00	
Expenses:			
Telephone Calls		$5.54	
			$155.54

ELECTIONS AND REGISTRATIONS

Board of Registrar's Salaries		$300.00	
Expenses:			
Election Officers	$151.08		
Printing, Postage and Stationery	51.75		
Advertising	59.26		
Clerical	51.20		
Posting Warrants	10.50		
		323.79	
			$623.79

TOWN BUILDING

Incidental Repairs and Supplies:		
Repairs	$294.43	
Supplies	12.42	
Labor	7.15	
Chairs	32.80	
Chemicals	20.00	
		$366.80

RENT OF HALL

Town Meeting Purposes	$300.00
	$11,403.95

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary	$2,190.00
Regular Patrolman, Salary	1,825.00
Day-off Pay	285.00
Patrolman, Salaries	1,980.00

Police Expenses:			
Repairs to Typewriter	$22.50		
Rent	155.00		
Use of Car	943.22		
Building Supplies	84.20		
Fuel and Light	175.74		
Commitments	71.90		
Office Supplies	29.35		
Clerical	5.00		
Telephone	144.72		
Equipment	77.50		
Printing, Postage and Stationery	17.93		
		1,727.06	
			$8,007.06

FIRE DEPARTMENT

Board of Engineer's Salaries		$400.00	
Supt. of Fire Alarm, Salary		200.00	
Forest Fire Warden, Salary		50.00	
Firemen's Salaries		1,529.38	
Stewards' Salaries		375.00	
Contingent Expenses:			
Labor	$291.12		
Apparatus Repairs and Supplies	2,372.19		
Gasoline	157.59		
Water	57.00		
Fuel	241.96		
Lights	295.78		
Building Repairs	27.48		
Stationery, Printing and Postage	8.75		
Telephone	51.94		
Insurance	163.90		

Lease	11.00		
Freight and Express Charges	11.09		
		3,689.70	
Fire Lines:			
Labor	$186.60		
Supplies	1.15		
		187.75	
Hydrant Rental		6,600.00	
			$13,031.83

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary		$150.00	
Expenses:			
Insurance	$29.25		
Supplies	18.31		
Automobile Expenses	52.44		
		100.00	
			$250.00

FORESTRY DEPARTMENT

Tree Warden's Salary		$35.00	
Moth Extermination:			
Labor	$753.70		
Truck Supplies	84.02		
Equipment	22.97		
Insecticides	115.20		
Telephone	15.86		
Freight	1.31		
		993.06	
Trimming Trees:			
Labor	$135.20		
Equipment	4.20		

Supplies	4.75		
Telephone	4.97		
		149.12	
			$1,177.18
			$22,466.07

Health and Sanitation

HEALTH DEPARTMENT

Board of Health, Salaries		$300.00	
Expenses:			
Clerical	$195.62		
Printing	6.00		
Transportation	150.00		
Supplies	4.75		
Tuberculosis	547.50		
Medicine	7.30		
		911.17	
			$1,211.17

COLLECTION OF OFFAL

Labor		$2,556.63	
Expenses:			
Truck Supplies	$739.51		
Supplies	21.73		
		761.24	
			$3,317.87

SWEEPING STREETS AND CARE OF DUMP

Labor:			
Care of Dump		$1,050.00	

Tools		2.00	
Sweeping Streets		1,430.00	
			$2,482.00
Purchase of New Dodge Truck			$2,072.70

PUBLIC SANITARIES AND CARE OF BEACHES

Attendants' Services		$1,071.03	
Expenses:			
Supplies	$172.67		
Water	51.79		
Lights	20.44		
Repairs to Building	22.45		
Plumbing Repairs	24.60		
		291.95	
			$1,362.98

INSPECTOR OF MILK

Inspector's Salary		$50.00	
Expenses:			
Printing	$15.00		
Car Hire	20.00		
		35.00	
			$85.00

INSPECTOR OF SLAUGHTERING

Inspector's Salary		$50.00	
Expenses:			
Car Hire		45.00	
			$95.00

INSPECTOR OF ANIMALS

Inspector's Salary	$50.00

SHELLFISH DEPARTMENT

Warden's Salary		$1,000.00	
Expenses:			
Car Hire and Boat Expense	$145.75		
Printing Signs	3.00		
		148.75	
Regulation Bags	$41.00		
Freight	2.76		
		43.76	
Establishing Markers at Ponds		48.50	
Eradication of Shellfish Enemies and Transplating Shellfish—Labor		964.15	
			$2,205.16
			$12,881.88

HIGHWAY DEPARTMENT

Superintendent's Salary			$1,957.50

CONCRETE ROADS

Labor		$3,304.36	
Expenses:			
Truck Supplies and Repairs	$1,094.53		
Materials	144.85		
Supplies	119.91		
Lights	11.36		
Freight	70.10		
Loam	145.00		
Road Oil	104.41		
Water	19.00		
		1,709.16	
			$5,013.52

DIRT ROADS

Labor		$345.00	
Expenses:			
Materials	$40.00		
Truck Supplies and Repairs	81.45		
Tools	33.50		
		154.95	
			$499.95

SIDEWALK REPAIRS

Labor		$177.50	
Expenses:			
Truck Supplies	$4.13		
Materials	16.42		
		20.55	
			$198.05

BULKHEADS AND BRIDGES

Labor		$556.25	
Expenses:			
Truck Supplies		43.48	
			$599.73

CLEANING CATCH BASINS

Labor	$95.73

NEW RAFTS

Construction	$150.00

REPAIRS TO HURRICANE DAMAGES

Labor		$135.00	
Expenses:			
Advertising	$11.45		
Cement Testing	1.18		
Loam	50.00		
Materials	31.50		
		94.13	
Contracts:			
Rip-rap @ Wharf	$4,471.20		
Sea View Avenue	25,177.88		
		$29,649.08	
			$29,878.21

BATH HOUSE CONSTRUCTION

Labor		$410.00	
Expenses:			
Sign	$28.96		
Lumber	118.93		
Turning Off Water	10.00		
Supplies	55.11		
Materials	236.62		
Locks	93.00		
Installing Sink	46.52		
		$589.14	
			$999.14

CHAPTER 90, HIGHWAY MAINTENANCE

Labor	$263.74	
Sand	435.00	
Road Oil	1,488.43	
		$2,187.17

SNOW REMOVAL

Labor	$155.50	
Materials	52.21	
		$207.71

PAINTING STREET SIGNS

Labor	$166.25	
Paint and Supplies	58.43	
Sign	5.00	
		$229.68

RESURFACING MUNROE AVENUE

Contract	$1,761.16

REPAIRS TO SEA WALL

Contract	$5,000.00

JETTIES AT SEA WALL

Contract	$10,000.00

BARNES ROAD

Advertising	$19.60

SPUR JETTIES

Contract	$5,600.00

STREET LIGHTING

Contract	$6,771.91	
Repairs and Supplies	825.16	
		$7,597.07

HARBOR MASTER

Harbor Master, Salary	$75.00	
Labor on Moorings	$50.00	
		$125.00
		$72,119.22

Public Welfare

AID TO DEPENDENT CHILDREN
FEDERAL GRANT, EXPENSES

Cash	$414.85

AID TO DEPENDENT CHILDREN

Cash	$2,471.00	
Social Worker's Salary	26.92	
		$2,497.92

DEPENDENT PERSONS

Cash	$991.00
Hospital	1,247.00
Office Supplies	69.28
Transportation	150.00
Clerical	440.37
Printing, Postage and Stationery	92.04
Social Worker's Salary	13.46
Groceries	5.00
Fuel	81.00
Medicine and Medical Attention	234.55
Other Cities	58.43

Social Service Index	5.50	
Plumbing Repairs	7.37	
Burial	133.00	
		$5,528.00

OLD AGE ASSISTANCE

Cash	$21,466.58	
Social Worker's Salary	430.72	
Salaries	93.87	
Transportation	50.00	
Other Cities and Towns	400.78	
		$22,441.95

OLD AGE ASSISTANCE,
FEDERAL GRANT, EXPENSES

Cash	$21,436.77

OLD AGE ASSISTANCE,
FEDERAL GRANT, ADMINISTRATION

Salaries	$195.79	
Social Worker's Salary	228.42	
Transportation	35.00	
Office Supplies	81.28	
Printing, Postage and Stationery	18.60	
		$559.09

SOLDIER'S RELIEF

Cash	$429.00	
Dues	2.00	
Fuel	4.75	
Hospital	191.42	
Medical	116.90	
		$744.07
		$53,622.65

Schools and Libraries

SCHOOL DEPARTMENT

Salaries and Wages:		
Superintendent's Salary	$1,099.92	
Clerk in Superintendent's Office	194.50	
School Nurse	485.60	
Teachers' Salaries	28,844.55	
Janitor	1,820.00	
Truant Officer	100.00	
School Physician	200.00	
Clerical	120.00	
Transportation	819.00	
		$33,683.57
Expenses:		
Printing, Postage and Stationery	$30.85	
Telephone	62.25	
Traveling Expenses	556.83	
Text Books and Supplies	1,677.42	
Fuel and Light	2,752.70	
Building Repairs	1,659.83	
Janitor's Supplies	115.49	
Water	114.12	
Musical Instruments	67.50	
Diplomas and Graduation Exercises	28.91	
Advertising	4.00	
Boiler Inspections	20.00	
Freight and Cartage	18.62	
Repairs to Piano and Moving	16.50	
Tuition	5.85	
Medical Supplies	7.35	
Work Cards	12.50	
Retirement	37.48	
		$7,188.20
		$40,871.77

LIBRARY DEPARTMENT

Librarian's Salary		$462.00	
Assistant's Salary		103.25	
Janitor's Salary		180.00	
Expenses:			
Books and Periodicals	$445.47		
Fuel	203.71		
Light	25.96		
Water	19.00		
Insurance	18.55		
Furniture	10.95		
Rent	150.00		
Building Supplies	21.07		
		894.71	
			$1,639.96
Purchase of Building for Public Library			3,500.00

Recreation and Unclassified

PUBLIC PARKS

Labor		$2,717.82	
Expenses:			
Truck Supplies		$108.02	
Truck Hire		16.00	
Plants		650.00	
Supplies		43.89	
Materials		225.80	
Water		183.93	
Freight and Cartage		17.91	
Turning On Water		11.85	
Repairs		12.75	
			$3,987.97
Mowing Three Parks			100.00

REPAIRS TO NORTH BLUFF

Labor	$87.40	
Materials	12.00	
		$99.40
		$4,187.37

UNCLASSIFIED

Memorial Day		$83.75	
Mosquito Control		150.00	
Baseball: Baseballs and Bats		220.60	
Town Reports: Printing and Postage		369.75	
Zoning and By-Law Expenses:			
Clerical	$10.55		
Advertising	178.40		
		188.95	
Insurance		2,035.32	
Advertising:			
Newspapers and Magazines	$1,160.70		
Clerical	113.68		
Postage	44.00		
Christmas Lights	15.56		
		1,333.94	
Band		375.00	
Rat Control		92.04	
Renewal of Norton Lease		100.00	
Advertising for Bids for Bathing Beach		41.58	
			$4,990.93

CEMETERY DEPARTMENT

Chairman's Salary		$75.00	
Expenses:			
Labor	$885.00		
Water	19.00		
Loam	18.00		
Fertilizer	44.25		
Printing	15.00		
Telephone and Postage	16.75		
Equipment	59.84		
		1,057.84	
			$1,132.84

WATER DEPARTMENT
MAINTENANCE AND OPERATION COSTS

Salaries	$4,520.00	
Labor	3,015.88	
Postage and Supplies	107.60	
Note	12,000.00	
Interest	2,650.00	
Truck Supplies and Repairs	589.09	
Electricity	2,216.34	
Telephone	67.55	
Materials and Supplies	3,805.75	
Insurance	135.95	
Fuel	367.80	
Freight	79.21	
Surety Bond	37.50	
Adding Machine	103.97	
Repairs to Pump	131.00	
In Lieu of Taxes	5,252.45	
Repairs to Building	154.67	
Tools	128.78	
Advertising	10.80	
		$35,374.34

MATURING DEBT

Maturing Debt	$3,000.00

INTEREST

Interest on Loans	$783.75

AGENCY

Dog Licenses	$205.80	
Withholding Tax	5,417.20	
Tuberculosis Assessment	2,575.54	
State Tax	3,800.00	
State Parks and Reservations	174.56	
Auditing Municipal Accounts	1,233.45	
County Tax	13,560.79	
		$26,967.34

REFUNDS

Estimated Receipts	$130.41	
Real Estate Taxes 1946	24.00	
Motor Vehicle Tax 1945	2.00	
		$156.41

TRUST FUNDS

Cemetery Perpetual Care	$100.00
	$295,198.48
Cash December 31, 1946	112,095.71
	$407,294.19

TOWN OF OAK BLUFFS

Balance Sheet—December 31, 1946

GENERAL ACCOUNTS

Assets			Liabilities and Reserves		
Cash:			Taxes:		
General		$112,095.71	Withholding Tax		$6.20
Library		1.50	Unidentified Receipts		6.73
		$112,097.21	Tailings		175.67
Accounts Receivable:			Sale of Cemetery Lots		455.00
Taxes:			Sale of Real Estate		2,670.00
Levy of 1937		$14.58	Federal Grants:		
Levy of 1938		88.74	Aid to Dependent Children, Administration		9.92
Levy of 1939		224.31	Unexpended Balances:		
Levy of 1940		454.39	Tax Title Expenses	$842.39	
Levy of 1941		1,004.61	Counsel Fees	105.85	
Levy of 1942		561.84	Legal Fees on Title—East Chop	150.00	
Levy of 1943:			New Tank	700.00	
Personal	$25.65		Hydrant—Montgomery Square	85.00	
Real Estate	233.26		New Tires for Hook and Lad-		
		258.91			

Levy of 1944:			
Personal	$154.17		
Real Estate	1,081.75		
		1,235.92	
Levy of 1945:			
Poll	$2.00		
Personal	463.60		
Real Estate	6,450.62		
		6,916.22	
Levy of 1946:			
Poll	$206.00		
Personal	824.29		
Real Estate	20,864.11		
		21,894.40	
Motor Vehicle Excise Taxes:			
Levy of 1945	$6.49		
Levy of 1946	300.91		
		307.40	
Vessel Excise Tax:			
Levy of 1946		132.89	
			33,094.21
Tax Possessions		$1,120.47	

der Truck	250.00	
Eradication of Shellfish Enemies and Transplanting of Seed	886.06	
Repairs to Hurricane Damage	7,293.79	
Chapter 90, Highway Maintenance	11,364.17	
Munroe Avenue	238.84	
Jetties at Seawall	1,750.00	
Barnes Road	18,671.40	
Spur Jetties	2,900.00	
Anna K. Barbey School Fund Income	215.90	
Zoning and By-Law Expenses	32.55	
Planning Board, Expenses	50.00	
Rat Control	21.21	
		45,557.16
Retirement of Debt, Jr.-Sr. High School		16.11
Reserve Fund—Overlay Surplus		1,802.26
Reserve for Petty Cash Advance		1.50
Collector's Overpayment Account		223.51

Tax Titles	14,144.03	
		15,264.50
Water Rates		917.38
Departmental:		
Health	$315.90	
Public Welfare	270.75	
Old Age Assistance	1,439.23	
Aid to Dependent Children	281.18	
State Aid	90.00	
State Aid to Highways	675.49	
County Aid to Highways	1,442.37	
		4,514.92
Overdrawn Accounts:		
Concrete Repairs	$6.88	
Painting Street Signs	29.68	
Aid to Dependent Children, Federal Grant, Expenses	53.68	
Old Age Assistance, Federal Grant, Expenses	5,895.89	
Old Age Assistance, Federal Grant, Administration	12.29	
		5,998.42

Overlay Reserved for Abatement of Taxes:		
Levy 1942	$574.24	
Levy 1943	666.93	
Levy 1944	4,602.64	
Levy 1945	3,721.56	
Levy 1946	4,208.31	
		13,773.68
Revenue Reserved Until Collected:		
Aid to Highway	$2,117.86	
Water	917.38	
Vessel Excise 1946	132.89	
Motor Vehicle Excise	305.40	
Tax Title	15,264.50	
Department	2,397.06	
		21,135.09
Water Available Surplus		32,944.34
Surplus Revenue		54,733.55
Cemetery Perpetual Care to be paid to Mrs. Charles A. Thorne		100.00

Underestimates:			
State Parks and Reservations	$65.46		
County Tax	1,656.62		
		1,722.08	
Overlay Deficits: Levy of 1941		2.00	
		$173,610.72	$173,610.72

DEBT ACCOUNTS

Net Funded or Fixed Debt	$233,000.00	Junior-Senior High School	$27,000.00
		Water Loan	206,000.00
	$233,000.00		$233,000.00

TRUST FUNDS

Trust Funds, Cash and Securities	$23,794.66	Rebecca Clark Poor Fund	$1,275.61
		Anna K. Barbey Poor Fund	5,430.15
		Ichabod Norton Poor Fund	947.17
		Anna K. Barbey School Fund	10,769.22
		Cemetery Perpetual Care Fund	5,372.51
	$23,794.66		$23,794.66

SUMMARY OF APPROPRIATION ACCOUNTS — 1946

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
GENERAL GOVERNMENT:										
Moderator's Salary			$35.00			$35.00				
Selectmen's Salaries			1,200.00			1,200.00				
Selectmen's Expenses			1,000.00		*$25.03	1,015.29		$9.74		
Town Accountant's Salary			2,250.00			2,250.00				
Town Accountant's Expenses			100.00			99.78		.02		
Treasurer's Salary			850.00			850.00				
Treasurer's Expenses			250.00			248.27		1.73		
Tax Title Expenses		$794.21	500.00		*12.25	464.07				$842.39
Collector's Salary			900.00			900.00				
Collector's Expenses			700.00			700.00				
Assessors' Salaries			900.00			900.00				
Assessors' Expenses			600.00			598.62		1.38		
Town Clerk's Salary			300.00			300.00				
Town Clerk's Expenses			400.00			396.59		3.41		
Board of Registrars' Salaries			300.00	†$25.00		300.00				
Elections and Registrations			300.00			323.79		1.21		
Town Counsel, Salary			150.00			150.00				
Town Counsel, Expenses			25.00			5.54		19.46		
Counsel Fees		105.85								105.85
Legal Fees on Title—										
East Chop Drive		150.00								150.00

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
Town Building, Supplies and Repairs			200.00	†160.00	*8.38	366.80		1.58		
Rental of Hall			300.00			300.00				
PROTECTION OF PERSONS AND PROPERTY:										
Police Department:										
Chief of Police, Salary			2,190.00			2,190.00				
Regular Patrolman, Salary			1,825.00			1,825.00				
Day-Off Pay			300.00			285.00		15.00		
Patrolmen, Salaries			2,000.00			1,980.00		20.00		
Police Expenses			1,565.00	†200.00		1,727.06		37.94		
Fire Department:										
Fire Chief, Salary			200.00			200.00				
Board of Fire Engineers' Salaries			200.00			200.00				
Superintendent of Fire Alarm, Salary			200.00			200.00				
Forest Fire Warden, Salary			50.00			50.00				
Firemen's Salaries			1,550.00			1,529.38		20.62		
Stewards' Salaries			375.00			375.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
Contingent Expenses			3,432.73		‡200.00					
					*65.77	3,689.70		8.80		
Fighting Forest Fires			100.00					100.00		
New Hose and Tank		161.10	538.90							700.00
Hydrant—Montgomery Square		85.00								85.00
New Tires for Hook and Ladder Truck		250.00								250.00
Fire Lines			300.00			187.75		112.75		
Hydrant Rental			6,750.00			6,600.00		150.00		
Sealer of Weights and Measures:										
Salary			150.00			150.00				
Expenses			100.00			100.00				
Forestry Department:										
Moth Extermination			1,000.00			993.06		6.94		
Trimming Trees			150.00			149.12		.88		
Tree Warden's Salary			35.00			35.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
HEALTH AND SANITATION:										
Board of Health, Salaries			300.00			300.00				
Health Expenses			1,100.00			911.17		188.83		
Collection of Offal			3,000.00		‡400.00	3,317.87		82.13		
Care of Dump and Sweeping Streets			2,300.00		‡200.00	2,482.00		18.00		
New Dodge Truck			2,072.70			2,072.70				
Public Sanitaries, Salaries and Expenses and Care of Beaches			1,500.00			1,362.98		137.02		
Inspector of Slaughtering, Salary			50.00			50.00				
Inspector of Slaughtering, Expenses			45.00			45.00				
Inspector of Animals, Salary			50.00			50.00				
Inspector of Milk, Salary			50.00			50.00				
Inspector of Milk, Expenses			25.00		*10.00	35.00				
Fish Warden's Salary			1,000.00			1,000.00				
Fish Warden's Expenses			150.00			148.75		1.25		
Regulation Bags			50.00		*.40	43.76		6.64		
Eradication of Shellfish Enemies and Transplanting		1,500.21			350.00	964.15				886.06
Establishing Markers at Ponds			50.00			48.50		1.50		

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
HIGHWAYS:										
Superintendent of Streets, Salary			1,965.00			1,957.50		7.50		
Concrete Repairs			5,000.00		*6.64	5,013.52			$6.88	
Dirt Roads			500.00			499.95		.05		
Sidewalk Repairs			200.00			198.05		1.95		
Bulkheads and Bridges			600.00			599.73		.27		
Cleaning Catch Basins			100.00			95.73		4.27		
New Rafts			150.00			150.00				
Repairs to Hurricane Damages		8,236.26		1,750.00	25,685.74					
					*5,000.00	29,878.21				7,293.79
Bath House Construction		1,331.91				999.14		332.77		
Chapter 90, Highway Maintenance		1,089.67	750.00		‡11,250.00					
					461.67	2,187.17				11,364.17
Snow Removal			300.00			207.71		92.29		
Painting Street Signs			200.00			229.68			29.68	
Resurfacing Munroe Avenue			2,000.00			1,761.16				238.84
Repairs to Seawall, Chapter 90			5,000.00			5,000.00				
Jetties at Seawall			11,750.00			10,000.00				1,750.00
Barnes Road		1,941.00	3,750.00		1,750.00					
					‡11,250.00	19.60				18,671.40

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
Spur Jetties		2,500.00	6,000.00			5,600.00				2,900.00
Street Lighting			8,000.00			7,597.07		402.93		
Harbor Master, Salary			75.00			75.00				
Harbor Master, Expenses			50.00			50.00				
PUBLIC WELFARE:										
Aid to Dependent Children, Federal Grant, Administration		9.92								9.92
Aid to Dependent Children, Federal Grant, Expenses	$133.33				494.50	414.85			53.68	
Aid to Dependent Children			2,500.00			2,497.92		2.08		
Dependent Persons			5,500.00		§118.75					
					*10.00	5,528.00		100.75		
Old Age Assistance			23,000.00		*15.00	22,441.95		573.05		
Old Age Assistance, Federal Grant, Administration	7.58			43.96	43.96					
					510.42	559.09			12.29	
Old Age Assistance, Federal Grant, Expenses	1,080.63				16,350.67					
					*314.80	21,436.77			5,895.89	

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
Soldiers' Relief			800.00			744.07		55.93		
State and Military Aid			300.00					300.00		
SCHOOLS AND LIBRARIES:										
School Department, Salaries and Expenses			40,745.00		114.96 *23.32	40,871.77		11.51		
Anna K. Barbey School Fund Income					‡107.95 §107.95					215.90
Library Department, Salaries and Expenses			1,499.50		*5.90 136.04	1,639.96		1.48		
Purchase of Library Building			3,500.00			3,500.00				
RECREATION AND UNCLASSIFIED:										
Public Parks			4,000.00			3,987.97		12.03		
Mowing Three Parks			100.00			100.00				
Repairs to North Bluff			100.00			99.40		.60		
Memorial Day			150.00			83.75		66.25		
Reserve Fund			500.00				385.00	115.00		

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
Mosquito Control			150.00			150.00				
Baseball			500.00			220.60		279.40		
Town Reports			375.00			369.75		5.25		
Zoning and By-law Expenses		221.50				188.95				32.55
Investigating Steamship Rates										
Insurance	3.89		2,175.21			2,035.32		136.00		
Advertising			1,400.00			1,333.94		66.06		
Band		400.00				375.00		25.00		
Planning Board, Expenses		50.00								50.00
Rat Control		113.25				92.04				21.21
Renewal of Lease			100.00			100.00				
Advertising Bids for Beach			100.00			41.58		58.42		
CEMETERIES:										
Chairman of Cemetery, Salary			75.00			75.00				
Cemetery Expenses			1,000.00		§61.32	1,057.84		2.98		

SUMMARY OF APPROPRIATION ACCOUNTS — 1946 — Continued

	Balance January 1, 1946 Dr.	Balance January 1, 1946 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1946 Dr.	Balance December 31, 1946 Cr.
WATER DEPARTMENT:										
Water Department, Maintenance and Operation Costs			36,313.45			35,374.34		¶939.11		
INTEREST AND MATURING DEBT:										
Maturing Debt			3,000.00			3,000.00				
Interest			900.00			783.75		116.25		
Totals	$1,225.43	$18,939.88	$221,187.49	$2,178.96	$75,091.42	$267,974.73	$385.00	$4,656.01	$5,998.42	$45,567.08

* Refund † Reserve Fund ‡ E. & D. § Income ¶ Water Surplus

Report of the State Auditor

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Division of Accounts
State House, Boston 33

May 3, 1946

Board of Selectmen
Mr. Chester L. Glenn, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

In accordance with the provisions of Chapter 44, General Laws, an audit of the books and accounts of the town collector of the town of Oak Bluffs for the period from June 17, 1945, the date of the previous audit, to February 13, 1946 was made, the following report being submitted thereon:

The books and accounts of the collector were examined and checked in detail. The tax and water accounts outstanding at the time of the last examination and all subsequent commitments were audited and proved. The cash books were added, the payments to the treasurer were compared with the treasurer's cash book and with the accountant's ledger, the abatements were checked to the assessors' record of abatements granted, and the outstanding accounts were listed.

Verification notices were mailed to all persons whose names appeared on the books as owing money to the town. Several replies received from taxpayers who claimed that their taxes were paid but not credited on the collector's books are being investigated. From the remaining replies received it would appear that the outstanding accounts as listed are substantially correct.

The total amounts outstanding on each of the several levies were given to the board of assessors for use in preparing the recommitment, and detailed lists of the taxes outstanding were prepared for the new collector.

It is recommended that the new collector make every effort to secure settlement of the outstanding taxes which date back to 1937.

While engaged in making the audit, cooperation was received from the officials of the town, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Acting Director of Accounts.

HB:CFB

TAXES—1937 - 1938 - 1939

Outstanding	1937	1938	1939
June 17, 1945	$214.78	$398.89	$556.97
Outstanding Dec. 31, 1945 and Feb. 13, 1946, per list	$214.78	$398.89	$556.97

TAXES—1940 - 1941 - 1942

Outstanding	1940	1941	1942
June 17, 1945	$454.39	$1,132.83	$586.41
Outstanding Dec. 31, 1945 and Feb. 13, 1946, per list	$454.39	$1,132.83	$586.41

PERSONAL PROPERTY TAXES—1943

Outstanding June 17, 1945		$215.33
Payments to treasurer June 17 to December 31, 1945	$188.33	

Outstanding December 31, 1945 and February 13, 1946, per list	27.00	
		$215.33

REAL ESTATE TAXES—1943

Outstanding June 17, 1945		$4,170.30
Payments to treasurer June 17 to December 31, 1945	$3,409.27	
Outstanding December 31, 1945	761.03	
		$4,170.30
Outstanding January 1, 1946	$761.03	
Transfers to collector's overpayment account January 1 to February 13, 1946	72.23	
		$833.26
Outstanding February 13, 1946, per list		$833.26

POLL TAXES—1944

Outstanding June 17, 1945	$2.00
Outstanding December 31, 1945 and February 13, 1946, per list	$2.00

PERSONAL PROPERTY TAXES—1944

Outstanding June 17, 1945		$760.52
Payments to treasurer June 17 to December 31, 1945	$446.37	
Outstanding December 31, 1945	314.15	
		$760.52
Outstanding January 1, 1946	$314.15	
Real estate taxes 1944 reported as personal property taxes 1944	158.62	
		$472.77
Payments to treasurer January 1 to February 13, 1946	$21.60	

Outstanding February 13, 1946, per list	451.17	
		$472.77

REAL ESTATE TAXES—1944

Outstanding June 17, 1945		$11,212.71
Payments to treasurer June 17 to December 31, 1945	$4,837.03	
Outstanding December 31, 1945	6,375.68	
		$11,212.71
Outstanding January 1, 1946	$6,375.68	
Overpayments to collector, adjusted	2.03	
Transfers to collector's overpayment account	.40	
Unlocated difference, adjusted	2.84	
		$6,380.95
Payments to treasurer January 1 to February 13, 1946	$435.39	
Real estate taxes 1944 reported as personal property taxes 1944	158.62	
Outstanding February 13, 1946, per list	5,786.94	
		$6,380.95

POLL TAXES—1945

Outstanding June 17, 1945	$40.00	
Additional commitment June 17 to December 31, 1945	2.00	
		$42.00
Payments to treasurer June 17 to December 31, 1945	$16.00	
Outstanding December 31, 1945	26.00	
		$42.00
Outstanding January 1, 1946	$26.00	

Transfers to collector's overpayment account	2.00	
		$28.00
Payments to treasurer January 1 to February 13, 1946	$4.00	
Abatements January 1 to February 13, 1946	20.00	
Outstanding February 13, 1946, per list	4.00	
		$28.00

PERSONAL PROPERTY TAXES—1945

Outstanding June 17, 1945		$14,028.71
Payments to treasurer June 17 to December 31, 1945	$12,669.54	
Abatements June 17 to December 31, 1945	83.57	
Outstanding December 31, 1945	1,275.60	
		$14,028.71
Outstanding January 1, 1946	$1,275.60	
Vessel excise taxes 1945 reported as personal property taxes 1945	96.83	
Overpayment to collector, adjusted	.05	
Transfers to collector's overpayment account	.75	
Transfers to overpayment account to be refunded	2.70	
		$1,375.93
Payments to treasurer January 1 to February 13, 1946	$48.60	
Abatements January 1 to February 13, 1946	1.35	
Personal property taxes 1945 reported as real estate taxes 1945	4.05	
Outstanding February 13, 1946, per list	1,321.93	
		$1,375.93

REAL ESTATE TAXES—1945

Outstanding June 17, 1945	$117,168.58	
Additional commitment June 17 to December 31, 1945	705.38	
Abatements and payments refunded June 17 to December 31, 1945	95.85	
		$117,969.81
Payments to treasurer June 17 to December 31, 1945	$99,858.17	
Abatements June 17 to December 31, 1945	1,642.12	
Outstanding December 31, 1945	16,469.52	
		$117,969.81
Outstanding January 1, 1946	$16,469.52	
Personal property taxes 1945 reported as real estate taxes 1945	4.05	
Overpayments to collector, adjusted	.21	
Transfers to collector's overpayment account	200.76	
		$16,674.54
Payments to treasurer January 1 to February 13, 1946	$1,750.26	
Abatements January 1 to February 13, 1946	27.00	
Unlocated difference, adjusted	.01	
Outstanding February 13, 1946, per list	14,897.27	
		$16,674.54

VESSEL EXCISE TAXES—1944

Outstanding June 17, 1945		$31.25
Abatements June 17 to December 31, 1945	$15.05	
Outstanding December 31, 1945 and February 13, 1946, per list	16.20	
		$31.25

VESSEL EXCISE TAXES—1945

Outstanding June 17, 1945		$106.50
Abatements		
June 17 to December 31, 1945	$6.67	
Outstanding December 31, 1945	99.83	
		$106.50
Outstanding January 1, 1946		$99.83
Vessel excise taxes 1945 reported as personal property taxes 1945, January 1 to February 13, 1946	$96.83	
Outstanding February 13, 1946, per list	3.00	
		$99.83

MOTOR VEHICLE EXCISE TAXES—1944

Outstanding June 17, 1945	$4.00
Outstanding December 31, 1945	$4.00
Outstanding January 1, 1946	$4.00
Transferred from collector's overpayment account January 1 to February 13, 1946	$4.00

MOTOR VEHICLE EXCISE TAXES—1945

Outstanding June 17, 1945	$17.35	
Additional commitments		
June 17 to December 31, 1945	801.01	
Abatements and payments refunded		
June 17 to December 31, 1945	2.62	
		$820.98
Payments to treasurer		
June 17 to December 31, 1945	$648.86	
Abatements		
June 17 to December 31, 1945	25.21	
Outstanding December 31, 1945	146.91	
		$820.98

Outstanding January 1, 1946	$146.91	
Transfers to collector's overpayment account	2.73	
Transfers to overpayment account to be refunded	.85	
		$150.49
Payments to treasurer January 1 to February 13, 1946	$105.15	
Abatements January 1 to February 13, 1946	2.00	
Outstanding February 13, 1946, per list	43.34	
		$150.49

INTEREST AND COSTS ON TAXES

	Interest	Costs
Cash balance June 17, 1945	$10.27	$1.80
Collections June 17 to December 31, 1945:		
Personal property taxes 1943	12.80	
Real estate taxes 1943	140.59	
Personal property taxes 1944	10.86	
Real estate taxes 1944	122.17	
Polls 1945		2.10
Personal property taxes 1945	1.07	
Real estate taxes 1945	11.03	
Overpayment to treasurer June 17 to December 31, 1945	5.34	
	$314.13	$3.90
Payments to treasurer June 17 to December 31, 1945	$313.64	$2.80
Cash balance December 31, 1945	.49	1.10
	$314.13	$3.90
Cash balance January 1, 1946	$ .49	$1.10

Collections January 1 to February 13, 1946:		
Personal property taxes 1944	1.07	
Real estate taxes 1944	22.43	
Personal property taxes 1945	.54	
Real estate taxes 1945	15.38	
Transfers to collector's overpayment account		
January 1 to February 13, 1946	5.34	
	$45.25	$1.10
Payments to treasurer		
January 1 to February 13, 1946	$39.91	$1.10
Overpayment to treasurer 1945	5.34	
	$45.25	$1.10

WATER RATES

Outstanding June 17, 1945	$10,997.18	
Commitments		
June 17 to December 31, 1945	11,941.16	
		$22,938.34
Payments to treasurer		
June 17 to December 31, 1945	$22,429.68	
Abatements		
June 17 to December 31, 1945	126.46	
Outstanding December 31, 1945	382.20	
		$22,938.34
Outstanding January 1, 1946		$382.20
Payments to treasurer		
January 1 to February 13, 1946	$157.02	
Outstanding February 13, 1946, per list	225.18	
		$382.20

The Commonwealth of Massachusetts

Department of Corporations and Taxation
Division of Accounts
State House, Boston 33

August 1, 1946

To the Board of Selectmen
Mr. Chester L. Glenn, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the general accounts of the town of Oak Bluffs for the period from June 17, 1945, and of the town collector's accounts for the period from February 14, 1946, to May 2, 1946, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG,
Director of Accounts.

FXL:MFD

Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the general accounts of the town of Oak Bluffs for the period from June 17, 1945, and of the town collector's accounts for the period from February 14, 1946,

the dates of the previous examinations, to May 2, 1946, the following report being submitted thereon:

The books and accounts of the town accountant were examined and checked. The recorded receipts were checked with the treasurer's records and with the records of other departments of the town collecting money or committing bills for collection, while the recorded payments were compared with the selectmen's warrants to the treasurer. The appropriations as listed from the town clerk's records of town meetings, as well as the transfers as shown on the records of the finance committee, were checked with the ledger accounts.

The general and appropriation accounts in the ledger were analyzed, and a balance sheet, showing the financial condition of the town on May 2, 1946, was prepared and is appended to this report.

The books and accounts of the town treasurer were examined and checked in detail. The footings of the cash book were proved, and the recorded receipts were analyzed and compared with the accountant's books and with the records of the departments making payments to the treasurer. The payments as recorded were checked with the warrants issued by the selectmen authorizing the treasurer to disburse town funds.

The cash balance on May 2, 1946 was proved by actual count of the cash in the office and by reconciliation of the bank balance with a statement furnished by the bank of deposit.

The payments on account of debt and interest were checked with the amounts falling due and with the cancelled securities and coupons on file.

The savings bank books representing the investment of the several trust funds in the custody of the town treasurer were examined and listed. The income was

proved and the withdrawals were checked with the treasurer's recorded receipts.

The records of tax titles held by the town were examined and checked. The amounts transferred to the tax title account were compared with the collector's records, the reported redemptions were checked with the treasurer's recorded receipts, and the tax titles on hand were listed and reconciled to the accountant's ledger account.

The books and accounts of the town collector were examined and checked. The tax, departmental, and water accounts outstanding according to the previous examination and all subsequent commitments were audited and proved. The cash books were footed and the recorded collections were compared with the payments to the treasurer. The abatements, as recorded, were checked to the records of the departments authorized to grant them, and the outstanding accounts were listed and reconciled with the accountant's ledger.

The financial accounts of the town clerk were examined and checked. The records of dog and sporting licenses were checked, the payments to the State being verified with the receipts on file and the payments to the town treasurer being compared with the treasurer's receipts.

The records of licenses and permits issued by the selectmen were examined and checked, and the payments to the town treasurer were verified.

The surety bonds of the town officials required by law to furnish them for the faithful performance of their duties were examined and found to be in proper form.

In addition to the accounts mentioned, the records of other departments collecting money for the town or com-

mitting bills for collection were examined and checked in detail.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the condition and transactions of the trust funds.

While engaged in making the audit, co-operation was received from the officials of the town, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

HBD:MFD

RECONCILIATION OF TREASURER'S CASH

Balance June 17, 1945	$81,108.12	
Receipts		
June 17 to December 31, 1945	243,196.36	
		$324,304.48
Payments		
June 17 to December 31, 1945	$233,152.57	
Balance December 31, 1945	91,151.91	
		$324,304.48
Balance January 1, 1946	$91,151.91	
Receipts January 1 to May 2, 1946	54,810.59	
		$145,962.50
Payments January 1 to May 2, 1946	$90,005.45	
Balance May 2, 1946:		
Cash in office, verified	$2,109.10	

The Martha's Vineyard National Bank	53,847.95		
		55,957.05	
			$145,962.50

The Martha's Vineyard National Bank

Balance May 2, 1946, per statement		$61,731.93
Balance May 2, 1946, per check book	$53,847.95	
Outstanding checks May 2, 1946, per list	7,883.98	
		$61,731.93

RECONCILIATION OF COLLECTOR'S CASH

Cash balances May 2, 1946, per tables:

Taxes 1938	$1.84		
Taxes 1941	4.13		
Personal property taxes 1944	5.40		
Real estate taxes 1944	61.75		
Personal property taxes 1945	40.50		
Real estate taxes 1945	161.33		
Poll taxes 1946	18.00		
Vessel excise taxes 1944	2.70		
Interest on taxes	12.26		
		$307.91	
Excess Cash May 2, 1946		5.89	
			$313.80
Cash on hand May 2, 1946, verified			$313.80

TAXES—1937 - 1938 - 1939

Outstanding	1937	1938	1939
February 14, 1946	$214.78	$398.89	$556.97
Abatements February 14 to May 2, 1946			$23.10
Outstanding May 2, 1946, per list	$214.78	$397.05	533.87
Cash balance May 2, 1946		1.84	
	$214.78	$398.89	$556.97

TAXES—1940 - 1941 - 1942

Outstanding	1940	1941	1942
February 14, 1946	$454.39	$1,132.83	$586.41
Personal property taxes 1944 reported as taxes 1942			10.80
			$597.21
Payment to treasurer February 14 to May 2, 1946		$11.00	$10.80
Abatements February 14 to May 12, 1946		68.08	
Outstanding May 2, 1946, per list	$454.39	1,049.62	586.41
Cash balance May 2, 1946		4.13	
	$454.39	$1,132.83	$597.21

PERSONAL PROPERTY TAXES—1943

Outstanding February 14, 1946		$27.00
Abatements February 14 to May 2, 1946	$1.35	
Outstanding May 2, 1946, per list	25.65	
		$27.00

REAL ESTATE TAXES—1943

Outstanding February 14, 1946	$833.26	
Abatement of tax titles reported as taxes 1943	11.89	
		$845.15
Abatements February 14 to May 2, 1946	$11.89	
Transfers to tax titles not previously recorded	191.98	
Outstanding May 2, 1946, per list	641.28	
		$845.15

POLL TAXES—1944

Outstanding February 14, 1946	$2.00
Outstanding May 2, 1946, per list	$2.00

PERSONAL PROPERTY TAXES—1944

Outstanding February 14, 1946	$451.17	
Personal property taxes 1945 reported as personal property taxes 1944	4.05	
		$455.22
Payments to treasurer February 14 to May 2, 1946	$39.15	
Abatements February 14 to May 2, 1946	43.20	
Personal property taxes 1944 reported as taxes 1942	10.80	
Outstanding May 2, 1946, per list	356.67	
Cash balance May 2, 1946	5.40	
		$455.22

REAL ESTATE TAXES—1944

Outstanding February 14, 1946	$5,786.94
Real estate taxes 1945 reported as real estate taxes 1944	37.80

Abatement of tax titles reported as taxes 1944	30.24	
		$5,854.98
Payments to treasurer February 14 to May 2, 1946	$482.16	
Abatements February 14 to May 2, 1946	109.89	
Transfers to tax titles not previously recorded	193.47	
Outstanding May 2, 1946, per list	5,007.71	
Cash balance May 2, 1946	61.75	
		$5,854.98

POLL TAXES—1945

Outstanding February 14, 1946		$4.00
Abatements February 14 to May 2, 1946	$2.00	
Outstanding May 2, 1946, per list	2.00	
		$4.00

PERSONAL PROPERTY TAXES—1945

Outstanding February 14, 1946		$1,321.93
Payments to treasurer February 14 to May 2, 1946	$193.32	
Abatements February 14 to May 2, 1946	309.15	
Personal property taxes 1945 reported as personal property taxes 1944	4.05	
Outstanding May 2, 1946, per list	774.91	
Cash balance May 2, 1946	40.50	
		$1,321.93

REAL ESTATE TAXES—1945

Outstanding February 14, 1946	$14,897.27	
Abatement of tax titles reported as taxes 1945	30.24	
		$14,927.51
Payments to treasurer February 14 to May 2, 1946	$2,211.80	
Abatements February 14 to May 2, 1946	127.18	
Transfers to tax titles not previously recorded	1,876.02	
Transfers from former collector's overpayment account	56.70	
Real estate taxes 1945 reported as real estate taxes 1944	37.80	
Outstanding May 2, 1946, per list	10,456.68	
Cash balance May 2, 1946	161.33	
		$14,927.51

POLL TAXES—1946

Commitment per warrant		$1,062.00
Payments to treasurer February 14 to May 2, 1946	$624.00	
Abatements February 14 to May 2, 1946	50.00	
Outstanding May 2, 1946, per list	370.00	
Cash balance May 2, 1946	18.00	
		$1,062.00

VESSEL EXCISE TAXES—1944

Outstanding February 14, 1946		$16.20
Abatements February 14 to May 2, 1946	$13.50	

Cash balance May 2, 1946	2.70	
		$16.20

VESSEL EXCISE TAXES—1945

Outstanding February 14, 1946	$3.00
Abatements February 14 to May 2, 1946	$3.00

MOTOR VEHICLE EXCISE TAXES—1945

Outstanding February 14, 1946	$43.34	
Abatement and payment to be refunded	2.00	
		$45.34
Payments to treasurer		
February 14 to May 2, 1946	$30.85	
Abatement		
February 14 to May 2, 1946	2.00	
Outstanding May 2, 1946, per list	12.49	
		$45.34

INTEREST ON TAXES

Interest collections February 14 to May 2, 1946:		
Taxes 1938	$ .66	
Taxes 1941	.72	
Taxes 1942	.68	
Personal property taxes 1944	2.39	
Real estate taxes 1944	31.33	
Personal property taxes 1945	3.96	
Real estate taxes 1945	43.40	
Vessel excise taxes 1944	.05	
Motor vehicle excise taxes 1945	.16	
		$83.35
Payments to treasurer		
February 14 to May 2, 1946	$71.09	
Cash balance May 2, 1946	12.26	
		$83.35

TAX TITLES

Balance June 17, 1945			$17,513.45
Payments to treasurer June 17 to December 31, 1945		$1,616.13	
Abatements June 17 to December 31, 1945		98.01	
Balance December 31, 1945		15,799.31	
			$17,513.45
Balance January 1, 1946		$15,799.31	
Transferred to tax titles not previously recorded:			
Taxes 1943	$191.98		
Taxes 1944	193.47		
Taxes 1945	1,876.02		
Interest and costs	50.24		
		2,311.71	
Interest and costs on tax titles redeemed reported as tax titles		363.40	
			$18,474.42
Payments to treasurer January 1 to May 2, 1946		$325.72	
Abatements of tax titles reported as:			
Taxes 1943	$11.89		
Taxes 1944	30.24		
Taxes 1945	30.24		
		72.37	
Balance May 2, 1946, per list		18,076.33	
			$18,474.42

TAX POSSESSIONS

Balance June 17, 1945	$1,120.47
Balance December 31, 1945, and May 2, 1946, per list	$1,120.47

SELECTMEN'S DEPARTMENT

Licenses and Permits

Cash balance June 17, 1945		$126.00	
Licenses and permits issued June 17 to December 31, 1945:			
Amusement	$90.00		
Auctioneer	4.00		
Alcohol	1.00		
Clam and Quahaug	18.00		
Entertainment	6.00		
Gun	1.00		
Innholder	19.00		
Junk	10.00		
Liquor	1,700.00		
Lodginghouse	93.00		
Shellfish	10.00		
Scallop	166.00		
Sunday	20.00		
Taxi	20.00		
Victualler	8.00		
		$2,166.00	
			$2,292.00
Payments to treasurer June 17 to December 31, 1945			$2,292.00
Licenses and permits issued January 1 to May 2, 1946:			
Alcohol		$1.00	
Clam and Quahaug		8.00	
Entertainment		1.00	
Gun		2.00	
Garage		1.50	
Innholder		11.00	
Junk		20.00	
Liquor		850.00	

Lodginghouse	18.00	
Oleomargarine	.50	
Recreational Camp	.50	
Taxi	10.00	
Victualler	4.00	
		$927.50
Payments to treasurer		
January 1 to May 2, 1946	$863.00	
Cash on hand May 2, 1946, verified	64.50	
		$927.50

TOWN CLERK

Dog Licenses

Cash balance June 17, 1945				$21.60
Licenses issued June 17 to December 31, 1945:				
Males	5	@ $2.00	$10.00	
Spayed females	2	@ 2.00	4.00	
Females	2	@ 5.00	10.00	
				24.00
				$45.60
Payments to treasurer				
June 17 to December 31, 1945			$39.00	
Fees retained				
June 17 to December 31, 1945			1.80	
Cash balance December 31, 1945			4.80	
				$45.60
Cash balance January 1, 1946				$4.80
Licenses issued January 1 to May 2, 1946:				
Males	27	@ $2.00	$54.00	
Spayed females	11	@ 2.00	22.00	
Females	5	@ 5.00	25.00	
				101.00
				$105.80

Payments to treasurer		
January 1 to May 2, 1946	$16.20	
Fees retained		
January 1 to May 2, 1946	8.60	
Cash on hand May 2, 1946, verified	81.00	
		$105.80

TOWN CLERK

Sporting Licenses

Cash balance June 17, 1945	$5.00	
Licenses issued		
June 17 to December 31, 1945	97.50	
		$102.50
Payments to Division of Fisheries and Game June 17 to December 31, 1945	$82.50	
Fees retained		
June 17 to December 31, 1945	11.25	
Cash balance December 31, 1945	8.75	
		$102.50
Cash balance January 1, 1946	$8.75	
Licenses issued		
January 1 to May 2, 1946	153.50	
		$162.25
Payments to Division of Fisheries and Game		
January 1 to May 2, 1946	$123.75	
Fees retained January 1 to May 2, 1946	16.00	
Cash on hand May 2, 1946, verified	22.50	
		$162.25

SEALER OF WEIGHTS AND MEASURES

Cash balance July 7, 1945	$3.60	
Fees July 7 to December 31, 1945	20.09	
		$23.69
Payments to treasurer		
July 7 to December 31, 1945		23.69

HEALTH DEPARTMENT

Accounts Receivable

Outstanding June 17, 1945	$530.85	
Commitments		
June 17 to December 31, 1945	477.53	
		$1,008.38
Payments to treasurer		
June 17 to December 31, 1945	$665.91	
Outstanding December 31, 1945	342.47	
		$1,008.38
Outstanding January 1, 1946	$342.47	
Commitments		
January 1 to May 2, 1946	27.10	
		$369.57
Payments to treasurer		
January 1 to May 2, 1946	$29.75	
Outstanding May 2, 1946, per list	339.82	
		$369.57

COMFORT STATION

Receipts June 17 to December 31, 1945	$346.52
Payments to treasurer	
June 17 to December 31, 1945	$346.52

MILK INSPECTOR

Cash balance July 7, 1945	$20.00	
Licenses issued July 7 to December 31, 1945:		
Milk	7.00	
		$27.00
Payments to treasurer		
July 7 to December 31, 1945		$27.00

PUBLIC WELFARE DEPARTMENT

Temporary Aid—Accounts Receivable

Outstanding June 17, 1945	$1,290.35	
Commitments		
June 17 to December 31, 1945	1,464.00	
		$2,754.35
Payments to treasurer		
June 17 to December 31, 1945	$1,464.00	
Outstanding December 31, 1945	1,290.35	
		$2,754.35
Outstanding January 1, 1946		$1,290.35
Abatements		
January 1 to May 2, 1946	$1,139.60	
Outstanding May 2, 1946, per list	150.75	
		$1,290.35

PUBLIC WELFARE DEPARTMENT

Aid to Dependent Children—Accounts Receivable

Commitments June 17 to December 31, 1945		$1,310.22
Payments to treasurer		
June 17 to December 31, 1945	$1,002.66	
Outstanding December 31, 1945	307.56	
		$1,310.22
Outstanding January 1, 1946	$307.56	
Commitments		
January 1 to May 2, 1946	145.90	
		$453.46
Outstanding May 2, 1946, per list		$453.46

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding June 17, 1945	$1,439.24

Commitments		
June 17 to December 31, 1945	13,909.70	
		$15,348.94
Payments to treasurer		
June 17 to December 31, 1945	$13,298.08	
Outstanding December 31, 1945	2,050.86	
		$15,348.94
Outstanding January 1, 1946	$2,050.86	
Commitments		
January 1 to May 2, 1946	4,199.01	
		$6,249.87
Payments to treasurer		
January 1 to May 2, 1946	$3,445.26	
Disallowance		
January 1 to May 2, 1946	.01	
Outstanding May 2, 1946, per list	2,804.60	
		$6,249.87

SOLDIERS' BENEFITS

Accounts Receivable

Outstanding June 17, 1945		$518.00
Payments to treasurer		
June 17 to December 31, 1945	$308.00	
Outstanding December 31, 1945, and May 2, 1946	210.00	
		$518.00

SCHOOL DEPARTMENT

Receipts June 17 to December 31, 1945:	
Rent of gymnasium	$30.00
Payments to treasurer	
June 17 to December 31, 1945	$30.00

LIBRARY

Cash balance June 17, 1945	$20.80	
Receipts June 1 to December 31, 1945	149.57	
		$170.37
Payments to treasurer		
June 17 to December 31, 1945	$149.67	
Cash balance December 31, 1945	20.70	
		$170.37
Cash balance January 1, 1946	$20.70	
Receipts January 1 to May 2, 1946	26.30	
		$47.00
Payments to treasurer		
January 1 to May 2, 1946	$30.29	
Cash balance May 2, 1946	16.71	
		$47.00
Cash balance May 3, 1946	$16.71	
Receipts May 3 to 11, 1946	2.60	
		$19.31
Cash on hand May 11, 1946:		
Fines	$4.31	
Petty Cash	15.00	
		$19.31

BEACH RENTAL

Accounts Receivable

Outstanding June 17, 1945	$284.58
Outstanding December 31, 1945	$284.58
Outstanding January 1, 1946	$284.58
Abatements January 1 to May 2, 1946	$284.58

WATER RATES

Outstanding February 14, 1946	$225.18

Commitments		
February 14 to May 2, 1946	14,773.91	
		$14,999.09
Payments to treasurer		
February 14 to May 2, 1946	$1,981.08	
Abatements		
February 14 to May 2, 1946	6.58	
Water rates reported as interest on water rates	.06	
Outstanding May 2, 1946	12,558.93	
Cash on hand May 2, 1946, verified	452.44	
		$14,999.09

CEMETERY DEPARTMENT

Sale of Lots and Graves

Receipts June 17 to December 31, 1945	$20.00
Payments to treasurer	
June 17 to December 31, 1945	$20.00
Receipts January 1 to May 2, 1946	$10.00
Cash balance May 2, 1946	$10.00

REBECCA CLARK PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand June 17, 1945	$1,275.61	$1,275.61
On hand at end of year 1945	$1,275.61	$1,275.61
On hand May 2, 1946	$1,275.61	$1,275.61

Receipts		Payments	
June 17 to December 31, 1945			
Income	$27.22	Transferred to town	$27.22
January 1 to May 2, 1946			
No transactions recorded.			

ANNA K. BARBEY PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand June 17, 1945	$5,430.15	$5,430.15
On hand at end of year 1945	$5,430.15	$5,430.15
On hand May 2, 1946	$5,430.15	$5,430.15

Receipts		Payments	
June 17 to December 31, 1945			
Income	$109.14	Transferred to town	$109.14
January 1 to May 2, 1946			
No transactions recorded.			

ICHABOD NORTON PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand June 17, 1945	$947.17	$947.17
On hand at end of year 1945	$947.17	$947.17
On hand May 2, 1946	$947.17	$947.17

Receipts		Payments	
June 17 to December 31, 1945			
Income	$19.03	Transferred to town	$19.03
January 1 to May 2, 1946			
No transactions recorded.			

ANNA K. BARBEY SCHOOL FUND

	Savings Deposits	Total
On hand June 17, 1945	$10,769.22	$10,769.22
On hand at end of year 1945	$10,769.22	$10,769.22
On hand May 2, 1946	$10,769.22	$10,769.22

Receipts		Payments	
June 17 to December 31, 1945			
Income	$107.95	Transferred to town	$107.95
January 1 to May 2, 1946			
No transactions recorded.			

CEMETERY PERPETUAL CARE FUNDS

	Cash in General Treasury	Savings Deposits	Total
On hand June 17, 1945	$100.00	$5,059.53	$5,159.53
On hand at end of year 1945	.....	$5,259.53	$5,259.53
On hand May 2, 1946	.....	$5,272.51	$5,272.51

Receipts		Payments	
June 17 to December 31, 1945			
Bequest	$100.00	Added to savings deposits	$200.00
Income	67.14		
Cash in general treasury June 17, 1945	100.00	Transferred to town	67.14
	$267.14		$267.14
January 1 to May 2, 1946			
Income	$12.98	Added to savings deposits	$12.98

TOWN OF OAK BLUFFS

Balance Sheet—May 2, 1946

General Accounts

ASSETS		
Cash:		
General	$55,957.05	
Petty Advance—Library	15.00	
		$55,972.05
Accounts Receivable:		
Taxes:		
Levy of 1937	$214.78	
Levy of 1938	398.89	
Levy of 1939	533.87	
Levy of 1940	454.39	
Levy of 1941	1,053.75	
Levy of 1942	586.41	
Levy of 1943:		
Personal Property $25.65		
Real Estate 641.28		
	666.93	

LIABILITIES AND RESERVES		
Federal Withholding Taxes		$360.50
Proceeds of Dog Licenses, Due County		16.20
Reserve for Petty Cash Advance—Library		15.00
Old Age Assistance Recovery		100.00
Tailings—Unclaimed Checks		175.67
Treasurer's Unidentified Receipts		6.73
Former Collector's Overpayment Account		223.51
Sale of Real Estate Fund		2,170.00
Sale of Cemetery Lots Fund		355.00
Trust Fund Income:		
Anna K. Barbey School		107.95
Overestimate 1945, State Assessment		29.65
Federal Grants:		
Aid to Dependent Children:		
Administration	$9.92	

Levy of 1944:			
Poll	$2.00		
Personal Property	362.07		
Real Estate	5,069.46		
		5,433.53	
Levy of 1945:			
Poll	$2.00		
Personal Property	815.41		
Real Estate	10,618.01		
		11,435.42	
Levy of 1946:			
Poll		388.00	
			21,165.97
Vessel Excise Taxes:			
Levy of 1944			2.70
Motor Vehicle Excise Taxes:			
Levy of 1945			10.49
Tax Titles		$18,076.33	
Tax Possessions		1,120.47	
			19,196.80

Old Age Assistance:		
Administration	53.03	
Assistance	2,320.76	
		2,383.71
Unexpended Balances		188,727.53
Reserve Fund—Overlay Surplus		1,802.26
Overlays Reserved for Abatement of Taxes:		
Levy of 1942	$574.24	
Levy of 1943	666.93	
Levy of 1944	4,604.64	
Levy of 1945	3,721.56	
		9,567.37
Revenue Reserved Until Collected:		
Vessel Excise Tax	$2.70	
Motor Vehicle Excise Tax	10.49	
Tax Title and Tax Possession	19,196.80	
Departmental	3,958.63	
Aid to Highways	1,072.83	
Water	13,011.37	
		37,252.82
Surplus Revenue		45,859.62

Departmental:		
Health	$339.82	
Temporary Aid	150.75	
Aid to Dependent Children	453.46	
Old Age Assistance	2,804.60	
Soldiers' Benefits	210.00	
		3,958.63
State Aid to Highways	$926.75	
County Aid to Highways	146.08	
		1,072.83
Water Rates		13,011.37
Overlay Deficits:		
Levy of 1937	$12.15	
Levy of 1938	109.52	
Levy of 1939	193.50	
Levy of 1940	163.02	
Levy of 1941	225.29	
Levy of 1946	50.00	
		753.48
Underestimate 1945, County Tax		525.16
Water Receipts to be Collected		6,129.17

Revenue 1946:

Appropriations to be Provided For $231,004.76

County Hospital Assessment 1946, Paid	2,575.54			
		$233,580.30		
Deduct:				
Poll Taxes Committed	$1,062.00			
Appropriations from:				
Available Funds	11,250.00			
Water Receipts	36,313.45			
Estimated Receipts Collected to Date	17,599.98			
		66,225.43		
		167,354.87		
		$289,153.52		$289,153.52

Debt Accounts

Net Funded or Fixed Debt	$248,000.00	Junior-Senior High School Loan	$30,000.00
		Water Loan	218,000.00
	$248,000.00		$248,000.00

Trust Accounts

Trust Funds, Cash and Securities	$23,694.66	Public Welfare Funds:		
		Rebecca Clark Fund	$1,275.61	
		Anna K. Barbey Fund	5,430.15	
		Ichabod Norton Fund	947.17	
				$7,652.93
		Anna K. Barbey School Fund		10,769.22
		Cemetery Perpetual Care Funds		5,272.51
	$23,694.66			$23,694.66

Town Clerk's Report

Returns of Births, Deaths and Marriages Recorded During 1946

BIRTHS

Date	Name of Child	Sex	Name of Parents
November 15, 1945:			
	William Watson Amaral	M	William J. and Barbara F.
January:			
2	Duncan Lee Pullen	M	William T. and Martha J.
8	Gale Franke	F	William H. and Nancy H.
19	Robert Silva	M	Francis and Catherine M.
February:			
3	John Sheffield Henderson	M	John F. and Laura M.
4	Kathleen Barriault	F	Wilfred A. and Zilla M.
4	Alita Rogers	F	Everett A. and Genevieve M.
5	Edward John Vieara	M	Frank S. and Elizabeth I.
7	James Luther Madison	M	Luther T. and Freda B.
13	Rosemary Smith	F	Elisha R. and Julia V.
15	John Weldon Aguar	M	James and Josephine M.
23	Deborah Elizabeth Downs	F	Donald D. and Joan W.
26	Michael Clair Allred	M	Clair and Cecilia C.
March:			
5	Wendy Ruth Andrews	F	William H. and Doris V.
7	Marcia Jon Garvin	F	Earnest and Lillian
12	Dianne Elizabeth Willoughby	F	Eldon K. and Marian
14	Kenneth Stewart Duarte	M	Maynard S. and Helen
16	Joan Astrid Hoglund	F	Johan A. and Anna L.
16	Natalie Lillian Francis	F	Nelson A. and Bernice
22	George Richard Hinckley, Jr.	M	George R. and Dorothy E.
24	Dennis Elliot Gonsalves	M	Jerome C. and Maude
26	Nancy Carol Cleveland	F	Melvin F. and Barbara
April:			
3	Pamela Brown	F	Raymond E. and Mary T.
7	Lawrence Arthur Burnham	M	Russell O. and Shirley J.
10	Dennis Lee Jackson	M	Samuel E. and Mary G.
11	Sally Jean Sherwood	F	Walter J. and Natalie T.
20	Jeffrey Alan Cronig	M	Sydney D. and Grace
29	Albert Rose	M	Manuel and Alberta

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
May:			
1	Barbara Thomas	F	Wilson J. and Mary E.
4	Gordon Brown Starratt	M	Gordon B. and Barbara L.
6	John Raymond Crook, Jr.	M	John R. and Veronica S.
20	Alfred Elbridge Norton, Jr.	M	Alfred E. and Louise T.
24	Suzanne Thornton	F	Herbert T. and Margaret
27	Milton Sylvia Viera	M	Merion C. and Ruth E.
June:			
1		F	
1	Carol Laine Magee	F	Sterling A. and Gladys I.
5	John Brian Silva	M	Foster B. and Odeama J.
5	Joan Beverly Silva	F	Foster B. and Odeama J.
11	Judith Ellen Leonard	F	Howard W. and Marjorie M.
14	Elmer Forrest Vanderhoop	M	Curtis G. and Maysel
14	Jeffrey Wayne Benefit	M	Henry P. and Louise I.
14	Virginia Emily Burnham	F	Sherman C. and Melba J.
14	Judith Elizabeth Burnham	F	Sherman C. and Melba J.
15	Agnes Louise Sylvia	F	Manuel C. and Fannie E.
15	Virginia Stella Lima	F	Manuel C. and Priscilla
23	Sandra Anne Kelley	F	Robert W. and Dorothy E.
July:			
4	Susanna May Kelley	F	Edmund L. and Johnnie S.
4	Corrinne Elizabeth Averill	F	Preston W. and Eileen R.
7	Cecilia Marie Goulart	F	Louis N. and Mary
8	Douglas Allen Searle	M	Leland P. and Emma
8	Donald Bertram Searle	M	Leland P. and Emma
18	Constance Brehm Athearn	F	Elmer W. and Elizabeth J.
19	Kathy Melinda Luce	F	Clifford B. and Frances
21	Matthew Seeger	M	Charles L. and Inez
22	Isabel Browning Lenssen	F	Gustave A. and Isabel
23	Sheila Katherine Arno	F	Raymond S. and Bertha I.
28	Allen Davis Whiting	M	Everett D. and Jane M.
August:			
4	Donna Marie Ortiz	F	Petronio and Mary E.
5	Barbara Ann Baptiste	F	Robert B. and Mary
5	Wayne Ellsworth West	M	Robert E. and Dorothy
8	David Rush	M	Andrew F. and Barbara H.
15	Wayne Francis Cautinho	M	Manuel L. and Frances A.
27	John Hoyt Hathaway	M	Lewis W. and Anna P.
28	William Adams Black	M	John L. and Everel A.
30	Hanola Elizabeth Sylvia	F	Albert K. and Yvonne E.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
September:			
3	Joseph Corrigan Mello	M	Joseph C. and Patricia
6	Michael Rosa	M	Frank E. and Anita M.
9	Richard John O'Neil	M	John and Margaret
12	Edwin John Landers, Jr.	M	Edwin J. and Olive
12	Peter Jay Nickowal	M	Boleslaw S. and Celestina
15	Manuel James Nunes, III	M	Manuel J. and Maria E.
15	Julio Bartholomew Araujo, Jr.	M	Julio B. and Mary
16	Sandra Suzette Hay	F	Robert B. and Eleanor M.
18	Glenda Ida Fauteux	F	Raymond H. and Leona S.
26	Susan Medeiros	F	Francis K. and Shirley
28	Joan Carol Borges	F	Joseph C. and Florence
28	Antonio Garcia da Rosa	M	Antonio G. and Cecelia
October:			
3	Ralston Sterling Jackson, Jr.	M	Ralston S. and Helen E.
6	Marie Helen Barrett	F	Ernest Omer and Mary L.
10	Avery Arthur Shaw	M	Archibald B. and Dorothy
15	Bradley Robert Patch	M	Robert B. and Milita
16	Donna De Ette Shelton	F	Francis W. and Virginia M.
24	David Albion Wright	M	Gilbert and Ruth V.
26	Vijay Kantilal Shah	M	Kantilal H. and Goldie
November:			
2	Evan Jay Issokson	M	Yale and Pearl
5	Alice Louise Pease	F	Jonathan S. and Elizabeth A.
6	William Roy Souders, Jr.	M	William R. and Pauline A.
21	William Francis Luce	M	Frederick W. and Frances R.
24	Richard Marshall	M	Alfred J. and Hilda
25	Susan Dix	F	David F. and Mary M.
26	Laurence Robert Enos	M	John J. and Tillie G.
27	Joseph Amos Amaral	M	Robert E. and Beatrice
30	William Rex Moyer	M	Rex M. and Veranna
30	Joseph Perry Canha, II	M	Domingoes P. and Eleanor
30	Everett Delmond Diamond	M	Everett F. and Dorthea
30	Nicholas Christopher Doty Kempf	M	Frederick A. and Ruth D.
December:			
1	Peter Norton Wing	M	Nathaniel N. and Eleanor
9	Katherine Litchfield Scott	F	Albert L. and Iten
12	John Thurber	M	Lincoln and Lillian
14	Lynne Krikorian	F	Edward and Gloria
21	William Dennis Bassett	M	Gordon W. and Rosalie C.
26	William James Kestenbaum	M	Richard A. and Esther N.
27	Daniel Haines Luce	M	Clyde M. and Agnes L.
29	Christian Morrill Elwell	M	Robert N. and Mary O.
30	Brenda Joyce Coutinho	F	Francis A. and Florence

MARRIAGES

Date	Names	Residence
February:		
3	Jack Lloyd Jones	Buffalo, New York
	Helen Marie McDonough	Tisbury, Mass.
March:		
3	Harold Leroy Webb	Oak Bluffs, Mass.
	Ruth Mae Fish	Somerville, Mass.
April:		
7	Neil Kenneth Groefsema	Berkeley, California
	Priscilla Ann Bunker	Oak Bluffs, Mass.
May:		
4	Robert Andrew Plante	Tisbury, Mass.
	Ruth Evelyn Furbush	Edgartown, Mass.
18	Paul W. Kidder	West Tisbury, Mass.
	Lois Marie Shepherd	Oak Bluffs, Mass.
19	Ralph Ernest Briggs, Jr.	Oak Bluffs, Mass.
	Mildred Dow LaBelle	Oak Bluffs, Mass.
23	Norman Alley	West Tisbury, Mass.
	Elsie M. (Hampson) Francis	Oak Bluffs, Mass.
25	Paul Frederick Hand	Ridgewood, New Jersey
	Nancy Raymond Walker	Newark, New Jersey
June:		
22	James W. Manning	Gay Head, Mass.
	Jacquelyne Noble	Gay Head, Mass.
22	Frederick Oscar Anderson	Oak Bluffs, Mass.
	Lillian M. (Watson) Carroll	Oak Bluffs, Mass.
23	Sturgis E. Entwistle	Tisbury, Mass.
	Barbara Ann Moalli	Oak Bluffs, Mass.
July:		
26	John Weldon Jones	Philadelphia, Penna.
	Grace Florence Lewis	Oak Bluffs, Mass.
September:		
7	Raymond Charles De Wall	Mansfield, Mass.
	Charlotte Mary Dunn	Mansfield, Mass.
27	Thomas Edward McGuire	Oak Bluffs, Mass.
	Grace M. Bunker (Monnier)	Oak Bluffs, Mass.
29	Nicholas Buranich	Oak Bluffs, Mass.
	Hilda Louise Lewis (Sylvia)	Oak Bluffs, Mass.
30	Raymond David Costa	Oak Bluffs, Mass.
	Elsie Dias	New Bedford, Mass.

MARRIAGES—Continued

Date	Names	Residence
October:		
12	Alfred Manuel Metell	Oak Bluffs, Mass.
	Ruth Vivian DeBettencourt	Oak Bluffs, Mass.
14	Laurence Joseph DeBettencourt	Oak Bluffs, Mass.
	Evelyn Pearl Frost (Sears)	Tisbury, Mass.
19	Richard D. Mayhew	Chilmark, Mass.
	Bertha (Antes) Fisher	Oak Bluffs, Mass.
20	Carol I. Francis	Gay Head, Mass.
	Barbara M. Perry	Gay Head, Mass.
November:		
9	Henry Oliver Perry	Oak Bluffs, Mass.
	Shirley Jane Peters	Oak Bluffs, Mass.
9	Otis Antone Rogers, Jr.	Oak Bluffs, Mass.
	Mary Louise Kidder	Oak Bluffs, Mass.
17	Frank Austin Noyes	Oak Bluffs, Mass.
	Edith Mary Louise Pane	Oak Bluffs, Mass.
25	Raymond Francis Scott	Oak Bluffs, Mass.
	Helen Euphemia Healey	West Berlin, Mass.
27	Anthony David Amaral	Oak Bluffs, Mass.
	Eleanor Alexandria Frank	Tisbury, Mass.
27	George Loveless Amerman	Oak Bluffs, Mass.
	Grace Elsie Blankenship	Oak Bluffs, Mass.
30	Francis Robert Swartz	Oak Bluffs, Mass.
	Mary Elizabeth Dias	Tisbury, Mass.
December:		
7	Malcolm Durwood Diamond	Tisbury, Mass.
	Thelma Viola (Randolph) Jeffers	Oak Bluffs, Mass.
21	Albion Anthony Alley, Jr.	West Tisbury, Mass.
	Ethel Theresa Amaral	Oak Bluffs, Mass.
28	William S. Figueiredo	Tisbury, Mass.
	Margaret M. Gallagher	Oak Bluffs, Mass.

DEATHS

Date	Name	Age	Residence
January:			
1	Susie F. (Gladding) Perry	77	Oak Bluffs, Mass.
19	Henry C. Luce	69	Oak Bluffs, Mass.
27	Leonard Lincoln Stephenson	80	Oak Bluffs, Mass.
February:			
1	Clara P. Besse	86	Oak Bluffs, Mass.
9	Edward John Vieara	4 days	Edgartown, Mass.
13	Israel Issokson	57	Tisbury, Mass.
13	Mary (Silvia) Tarvers	64	Oak Bluffs, Mass.
March:			
3	William J. Mendence	91	Edgartown, Mass.
3	Alberta Carter	64	Oak Bluffs, Mass.
7	Willard E. Tilton	73	Edgartown, Mass.
12	Marjorie (Ripley) Amaral	50	Oak Bluffs, Mass.
19	Elizabeth (Laughlin) O'Donnell	76	New Bedford, Mass.
25	Annie F. Mayhew	81	Edgartown, Mass.
25	Fannie (Jones) Walker	35	
April:			
22	Melinda F. (Rice) Smith	88	Oak Bluffs, Mass.
May:			
8	Per Olsson Sjohn	80	Oak Bluffs, Mass.
13	Lewis Lemuel Sharples	34	Oak Bluffs, Mass.
20	Elizabeth C. DeBeech	61	Edgartown, Mass.
20	James L. Pratt	58	Oak Bluffs, Mass.
24	Georgie E. Smith	80	Tisbury, Mass.
25	Robert Charles Murphy	2 days	Tisbury, Mass.
June:			
3	Janet Allen Adams	57	West Tisbury, Mass.
14	Stillborn Burnham		Edgartown, Mass.
23	Daisy (Crane) Howard	78	Scarsdale, N. Y.
25	Albert H. Twite	63	Oak Bluffs, Mass.
25	John Henry Randolph	41	Oak Bluffs, Mass.
July:			
6	Minnie Loretta Norton	79	Edgartown, Mass.
17	Mabel R. Hector	47	Boston, Mass.

DEATHS—Continued

Date	Name	Age	Residence
August:			
3	Helen Stone Arnold	63	Pawtucket, R. I.
4	Ida Benjamin MacKnight	56	Newton Center, Mass.
7	Thomas A. McGrath	88	Oak Bluffs, Mass.
8	David Rush	4 days	Oak Bluffs, Mass.
9	Benjamin D. Smith	80	Oak Bluffs, Mass.
13	Ernest Omer Barrett	36	Tisbury, Mass.
16	George P. Medeiros	57	Oak Bluffs, Mass.
17	Edwin Cudlipp	86	Oak Bluffs, Mass.
17	Ensign Lovell	84	Oak Bluffs, Mass.
25	Margaret Browning	83	Oak Bluffs, Mass.
September:			
3	Evelyn Hall Harris	86	Oak Bluffs, Mass.
9	Harry H. Holloway	75	Chilmark, Mass.
11	Robert John Christie	83	Oak Bluffs, Mass.
16	Edith Loveland Fennessy	71	Oak Bluffs, Mass.
17	Louise I. Robinson	84	Oak Bluffs, Mass.
25	George Megrath	70	Mt. Vernon, N. Y.
October:			
4	Elizabeth M. (Dean) Fairchild	81	Oak Bluffs, Mass.
5	William Morgan Cannon	75	Oak Bluffs, Mass.
6	Rosanna Baher Vincent	64	Tisbury, Mass.
15	Arthur Greene	80	West Tisbury, Mass.
15	John D. Bassett	81	Chilmark, Mass.
19	Jeanie Cunningham	75	Oak Bluffs, Mass.
24	Dicie A. Scott	67	Oak Bluffs, Mass.
29	William G. P. Gill	82	Fall River, Mass.
November:			
4	Harold Edmund Jordan	62	Oak Bluffs, Mass.
8	Ella May Johnston	72	Maplewood, N. J.
14	Lester Jeremiah Crandall	92	Oak Bluffs, Mass.
15	Harry T. Webb	63	Oak Bluffs, Mass.
16	Susan Wilbur Dwight	83	Oak Bluffs, Mass.
27	Benjamin Franklin Gross	46	Edgartown, Mass.
29	Mary Caton Silvia (Peters)	70	Oak Bluffs, Mass.
December:			
3	Mary Ellen Edwards	62	Oak Bluffs, Mass.
7	Hosea Stetson Look	64	Oak Bluffs, Mass.
13	Edward Roland Smith	82	Oak Bluffs, Mass.

SUMMARY OF RETURNS

The following are statistics of Birth, Marriages and Deaths recorded during the year 1946:

Births:			
Males—Residents	16		
Non-Residents	44		
		60	
Females—Residents	7		
Non-Residents	38		
		45	
			105
Marriages			30
Death:			
Residents	37		
Non-Residents	25		
			62

DOG LICENSE ACCOUNT

2 Licenses issued to Members of Armed Forces		Free
53 Males @ $2.00	$106.00	
16 Spayed Females @ $2.00	32.00	
15 Females @ $5.00	75.00	
		$213.00
Payments to Treasurer	$196.20	
84 Clerk's Fees @ 20c	16.80	
		$213.00

SPORTING LICENSES FOR 1946

8	Resident Citizen's Fishing Licenses @ $2.00	$16.00	
68	Resident Citizen's Hunting Licenses @ $2.00	136.00	
20	Resident Citizen's Sporting Licenses @ $3.25	65.00	
6	Resident Citizen's Minor and Female Fishing Licenses @ $1.25	7.50	
3	Resident Citizen's Trapping Licenses @ $5.25	15.75	
1	Duplicate License @ 50c	.50	
4	Resident Citizen's Sporting Licenses	Free	
1	Resident Citizen's Fishing License	Free	
			$240.75
	Payments to Division of Fisheries and Game	$214.50	
105	License Fees retained @ 25c	26.25	
			$240.75

Anna L. Oliver

Town Clerk.

Report of Library Trustees

The Library Trustees submit the report of the Librarian, showing circulation in each department of the Public Library and wish to thank all who have in any way contributed to the Library either by gifts or loans.

We also wish to thank the Librarian for her interest and co-operation both with the trustees and the public.

DOROTHY BUNKER,
CHARLES E. DOWNS,
WALTER C. RIPLEY,
Library Trustees.

Report of Librarian

To the Library Trustees:

The Librarian wishes to submit the following report for the year 1946.

Total circulation of books and magazines		10,543
Fiction	6,420	
Non-Fiction	3,221	
Juvenile Fiction	321	
Juvenile Non-Fiction	71	
Magazines	510	
Magazines subscribed to for the year		22
200 Books as gifts		
New Books purchased		250
Summer Cards		371

Respectfully submitted,

DOROTHY BUNKER,
Librarian.

Report of Water Department

Annual Report for Year 1946

The Water Department again experienced a good year.

There were 1,365 services connected exclusive of fire hydrants. Of these 22 were new—23 were vacant in previous years and 23 pumps were disconnected for Town Water Service. Twenty-six services were repaired and 28 services were renewed.

The total pumpage for the year 1946 was 51,889,210 gallons.

One thousand six hundred and fifty feet of six-inch transite pipe was used in extending the water main along the Edgartown state road at Harthaven. Two fire hydrants were also installed.

During 1946 the Water Department paid $12,000.00 on the principal together with the interest of $2,650.00. In December $5,252.45 was turned over to the Town of Oak Bluffs.

The following is a Financial Statement for the year 1946:—

Total Water Commitments for the year 1946	$40,905.55
Less 1946 Abatements	112.60
Net Water Commitments for the year 1946	$40,792.95
Uncollected 1946 Water Commitments	$923.88

Collections of Water Commitments during year 1946		$40,274.68
Expenditures for Maintenance and Operating	$33,365.49	
Expenditures to-date for Main Extension	2,0008.85	
Total Expenditures for year 1946		35,374.34
Surplus Revenue Year 1946		$4,900.34
Water Surplus Reserve January 1st, 1946		28,044.00
Water Surplus Reserve December 31st, 1946		$32,944.34

Respectfully submitted,

MANUEL A. CATON,
WALTER J. KEATING,
MANUEL C. ROSE, JR.
Water Commissioners.

Report of Chief of Police

January 24, 1947

To the Honorable Board of Selectmen
Dr. Chester L. Glenn, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

The Police Department has made monthly reports during the year detailing the duties and such recommendations as I consider to be in the best interests of our residents and visitors and to increase the Police Department efficiency.

There were fifty arrests made during the year by the department, and 689 calls were investigated and placed on the Department Docket. Daily inspection of summer homes was also made.

In conclusion may I at this time call your attention to the coming of the summer season and of the necessity of Special Police during said season to be in a position to fully protect our citizens and visitors and to keep up the efficiency of the department. Let me thank the members of the Board for their co-operation during the past year and respectfully ask for the same during the coming year.

Respectfully submitted,

ANTHONY MARCIEL,
Chief of Police.

Report of Shellfish Warden

To the Honorable Board of Selectmen
Chester L. Glenn, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

The following is a report of the Shellfish Department for 1946. There were approximately 1,750 bushels of quahaugs taken in Oak Bluffs waters by commercial fishermen, mainly from Sengekentacket Pond.

A large number of family permits were issued and summer residents derived a great deal of pleasure getting shellfish for their own use. The total amount taken was small, few, if any, taking their weekly legal limit.

Clams are almost non-existent in Oak Bluffs waters and the State has so far been unable to supply the seed clams, for which money was appropriated by the Town. Forty bags of seed quahaugs were supplied by the State and were planted in Oak Bluffs Harbor early in the summer.

Starfish and other enemies having nearly wiped out scallops in Lagoon Pond a State and Town Starfish Project this spring took over 300 bushels of starfish from Oak Bluffs waters in Lagoon Pond.

We were advised that the State would supply a considerable amount of seed scallops this summer; none arrived. However, as there was a heavy set of seed in Sengekentacket Pond, we have transferred 320 bushels of seed scallops to that part of Lagoon Pond that is clear

of starfish and 102 bushels to Oak Bluffs Harbor, the State paying a share of the expenses.

Another Starfish Project is now underway to clear the remainder of Lagoon Pond and in the spring we expect to plant more seed scallops there.

Few scallops were taken this season. Commercial fishermen took:

655 bushels from Sengekentacket Pond

9½ bushels from Lagoon Pond

14½ bushels from Oak Bluffs Harbor

And approximately 45 bushels were taken on family permits from all waters in Oak Bluffs.

This summer our Representative obtained a considerable number of egg lobsters and snappers that were released in Lagoon Pond.

Line markers were replaced in Sengekentacket Pond on the Edgartown-Oak Bluffs line, and a buoy was placed on a dangerous rock in Lagoon Pond.

Respectfully submitted,

H. WESTON CHASE,
Shellfish Warden.

Report of Finance Committee

1947

GENERAL GOVERNMENT

Moderator's Salary		$35.00
Selectmen's Salaries	$1,200.00	
Expenses	1,000.00	
		2,200.00
Accountant's Salary	$2,250.00	
Expenses	200.00	
		2,450.00
Treasurer's Salary	$850.00	
Expenses	250.00	
		1,100.00
Collector of Taxes, Salary	$900.00	
Expenses	700.00	
		1,600.00
Assessors' Salaries	$900.00	
Expenses	700.00	
		1,600.00
Town Counsel, Salary	$150.00	
Expenses	25.00	
		175.00
Town Clerk's Salary	$300.00	
Expenses	400.00	
		700.00

Board of Registrar's Salaries	$300.00		
Elections and Registrations	300.00		
		600.00	
Town Building, Incidental Supplies and Repairs		700.00	
Rental of Hall		300.00	
			$11,460.00

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Chief of Police, Salary	$2,190.00		
Regular Patrolman, Salary	1,825.00		
Patrolman, Salaries	1,750.00		
Day-off pay for two men, one day off in seven, not during the months of July and August	420.00		
Police Expenses:			
Use of Car	$1,040.00		
Rent	155.00		
Fuel and Light	130.27		
Telephone	128.97		
Supplies	35.33		
New Stove	85.43		
Committments	125.00		
		1,700.00	
			$7,885.00

FIRE DEPARTMENT

Fire Chief, Salary	$200.00	
Engineer's Salaries	200.00	
Supt. of Fire Alarm, Salary	200.00	
Forest Fire Warden, Salary	50.00	
Firemen's Salaries	1,600.00	
Steward's Salaries	375.00	
Fighting Forest Fires	200.00	
Repairs to Steamer House	800.00	
Repairs to No. 4 Hose House	450.00	
Repairs to Highland Hose House	150.00	
Hydrant Rental	6,750.00	
Fire Lines	150.00	
Contingent Expenses	2,500.00	
		$13,625.00
		$21,510.00

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary	$150.00	
Expenses	100.00	
		$250.00

FORESTRY DEPARTMENT

Moth Extermination and Spraying	$1,000.00
Spraying by plane with Town of Tisbury, forty acres of infested woodland	200.00

Removal of all branches, brush and loose bark from elms to prevent Dutch Elm Disease	300.00		
Trimming and Care of Trees	200.00		
Tree Warden's Salary	35.00		
		$1,735.00	
			$1,985.00

HEALTH AND SANITATION

Board of Health Salaries	$300.00	
Health Expenses	1,100.00	
Collection of Offal	3,600.00	
Care of Dump and Sweeping Streets	2,500.00	
Public Sanitaries, Salaries and Expenses and Care of Beaches	1,500.00	
Inspector of Slaughtering, Salary	50.00	
Expenses	45.00	
Inspector of Animals, Salary	50.00	
Inspector of Milk, Salary	50.00	
Expenses	25.00	
Fish Warden's Salary	1,000.00	
Expenses	150.00	
Regulation Bags	50.00	
Establishing Markers at Ponds	50.00	
Transplanting Shellfish and Eradication of Shellfish Enemies	500.00	
		$10,970.00

HIGHWAY

Superintendent of Streets, Salary	$1,965.00	
Highway Contingent Fund	6,000.00	
Dirt Roads	800.00	
Sidewalk Repairs	200.00	
Bulkheads and Bridges	800.00	
Cleaning Catch Basins	100.00	
Snow Removal	500.00	
Painting Street Lines	200.00	
Resurfacing Concrete Roads, to include resurfacing Sea View Avenue from Tuckernuck to Sea View Avenues; Circuit Avenue Extension from Pasque to Sea View Avenues; Dukes County Avenue from Franklin Street to Wamsutta Avenue in Camp Grounds	8,000.00	
Chapter 90 (Finishing Oiling County Road)	400.00	
Maintenance of Raft	50.00	
Model 271A Baker Landslide Plow complete with hydraulic lift	475.00	
Street Lighting	8,500.00	
Oiling Temahegan Avenue	2,529.25	
Resurfacing remainder of Munroe Avenue	5,065.00	
Repairs to Town Pier	500.00	
Harbor Master, Salary	75.00	
Expenses	75.00	
		$36,234.25

PUBLIC WELFARE

Dependent Persons	$6,000.00	
Aid to Dependent Children	2,500.00	
Old Age Assistance	25,000.00	
State and Military Aid	300.00	
Soldier's Relief	800.00	
		$34,600.00

SCHOOL DEPARTMENT

School Department, Salaries and Expenses:

Superintendent of Schools, Salary	$1,300.00	
Teachers' Salaries	37,065.00	
Janitor's Salary	2,120.00	
Nurse	725.00	
Physician	200.00	
Fuel	1,700.00	
Telephone, Electricity, Water, etc.	900.00	
Text Books and Supplies	1,200.00	
Transportation	900.00	
Miscellaneous	200.00	
Gymnasium	200.00	
Repairs	700.00	
Vocational Education	2,000.00	
		$49,210.00

Library Department:

Salaries and Expenses	$1,200.00	
Replacing Old Books for new ones	300.0	
		$1,500.00

RECREATION AND UNCLASSIFIED

Public Parks		$3,000.00	
North Bluffs Repairs		500.00	
Mowing Parks		100.00	
Tennis Courts (Asphalting)		1,560.00	
			$5,160.00
Unclassified:			
Insurance		$1,724.82	
Memorial Day		150.00	
Advertising:			
Advertising	$900.00		
Martha's Vineyard Bass Derby	500.00		
		1,400.00	
Reserve Fund		500.00	
Mosquito Control		200.00	
Town Reports		412.00	
Baseball		500.00	
Band		600.00	
		5,487.32	
			$10,647.32

CEMETERY DEPARTMENT

Chairman, Board, Salary	$75.00	
Cemetery Expenses	1,000.00	
		$1,075.00

MATURING DEBT

Maturing Debt	$3,000.00

Interest	700.00	
		$3,700.00
		$182,891.57

The Committee also recommends the following:

That the sum of $38,413.47 be raised and appropriated for the Water Department, for Maintenance and Operation Costs, and that said sum be transferred from water available surplus.

That the Dog Tax refund received from the County be used by the Library Department.

The committee did not recommend the following requests:

Park Department:

$500.00 for Maintenance of Tennis Courts

$300.00 for Petaluma Park.

Respectfully submitted,

H. WESTON CHASE,
Chairman.

Warrant for the Annual Town Meeting, 1947

COMMONWEALTH OF MASSACHUSETTS
Dukes County, ss.

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs, who are qualified to vote in town affairs and elections to assemble at the Sacred Heart Parish Hall, Wamsutta Avenue, in said Oak Bluffs on Tuesday, February 11, 1947 at seven o'clock in the evening, then and there to act upon the following articles:

ARTICLE 1. To elect the following officers on the official ballot:

A Moderator, for one year.

A Selectman and member of the Board of Public Welfare, for three years.

A Town Clerk, for one year.

A Town Treasurer, for one year.

A Collector of Taxes, for one year.

A Member of the School Committee, for three years.

A Park Commissioner, for three years.

A Cemetery Commissioner, for three years.

A Member of the Planning Board, for five years.

Two (2) Constables, for one year.

A Tree Warden, for one year.

A Water Commissioner, for three years.

Five (5) Members of the Finance Committee, for three years.

The polls for the reception of votes for the aforesaid officers will be open at seven o'clock in the morning on Wednesday, February 12, 1947, and shall close at six o'clock in the afternoon.

ARTICLE 2. To choose all other necessary town officers.

ARTICLE 3. To hear the reports of the Selectmen and other Boards and Committees.

ARTICLE 4. To see what sums of money the town will vote to raise and appropriate for the payment of town debt and necessary expenses of the several departments for the current year and to act upon the recommendations of the finance committee.

ARTICLE 5. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1947, and to issue note or notes therefore payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 6. To see if the town will vote to authorize the Assessors to remit all taxes as cannot in their judgment be collected.

ARTICLE 7. To see if the town will vote to authorize the Collector to use all means of collecting taxes that a Town Treasurer, when appointed Collector, may use.

ARTICLE 8. To see if the town will vote to pay firemen for the ensuing year.

ARTICLE 9. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money on or after January 1, 1948 in anticipation of the revenue of the financial year beginning January 1, 1948, and to issue a note or notes therefore payable within one year, any debt incurred under this vote to be paid from revenue of the financial year beginning January 1, 1948.

ARTICLE 10. To see if the town will vote to raise and appropriate the sum of $200.00 for the purpose of maintaining, during the ensuing year, mosquito control works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931. (Recommended by the Finance Committee.)

ARTICLE 11. To see if the town will raise and appropriate the sum of $100.00 to purchase Cemetery lots in Oak Grove Cemetery from Ida Montgomery, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 12. To see if the town will vote to install a fire hydrant at the corner of Eastville and Towanicut Avenues, (by petition) or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 13. To see if the town will vote to install a street light on Katama Avenue near the residence of Mrs. Manuel R. Chaves, as petitioned for, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 14. To see if the town will vote to raise and appropriate the sum of $150.00 to allow fifteen days sick leave to the Chief of Police and the regular patrolman of the police department, as petitioned for, or take any other action relative thereto. (Not Recommended by the Finance Committee.)

ARTICLE 15. To see if the town will vote to raise and appropriate the sum of $4,000.00 for Chapter 90 Highway Construction, with both the State and County allocating funds for the construction of Barnes Road, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 16. To see if the town will vote to raise and appropriate the sum of $10,000.00 for the dredging of Lake Anthony, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 17. To see if the town will vote to erect a pier at the bath house, and raise and appropriate the sum of $4,000.00 for the construction of said pier, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 18. To see what action the town desires to take regarding the lease of the town bathing beach, by revising, amending, or by taking steps for the cancellation of the existing lease, or otherwise, and instruct the Selectmen with relation thereto.

ARTICLE 19. To see what action the town will take to dispose of commodities not in use at the Town Garage, or take any other action relative thereto.

ARTICLE 20. To see what action the town will take relative to the disposal of a safe not in use at the Selectmen's Office, or take any other action relative thereto.

ARTICLE 21. To see if the town will instruct the Board of Selectmen to dispose of dryer-frame, not in use by the town, or take any other action relative thereto.

ARTICLE 22. To see if the town will vote to have a street light installed on Moss Avenue, near the back of the residence of Thomas F. Look, as petitioned for, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 23. To see if the town will vote to raise and appropriate the sum of $5,655.00 for the hardsurfacing of Shawmut Avenue, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 24. To see if the town will vote to raise and appropriate a sum of money for the hardsurfacing or oiling of Hiawatha Avenue, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 25. To see if the town will vote to have two street lights installed on the Edgartown Road, at Hart Haven at the entrance of driveways of Maurice H. Pease and W. Douglas Prizer, as petitioned for, or take any other action relative thereto.

ARTICLE 26. To see if the town will vote to accept Park Street from Troy Street to New York Avenue and Troy Street from Temahegan Avenue to Park Street, as laid out by the Board of Selectmen, and as petitioned for, or take any other action relative thereto.

ARTICLE 27. To see if the town will vote to raise and appropriate the sum of $5,915.00 for hardsurfacing Forest Hill Avenue, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 28. To see if the town will vote to raise and appropriate the sum of $5,655.00 for the hardsurfacing of Franklin Avenue, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 29. To see if the town will vote to establish the position of Playground Supervisor, and to raise and appropriate such sums of money that will be necessary to carry on this work from June 15th to September 15th, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 30. To see if the town will vote to raise and appropriate the sum of money to employ a lifeguard at the Town bathing beach from June 15th to September 15th, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 31. To see if the town will vote to install street light or lights on Canonicus Avenue between Katama Avenue and Naushon Avenue, as petitioned for, or take any other action relative thereto.

ARTICLE 32. To see if the town will vote to install two street lights on Hospital Road, near the entrance to Martha's Vineyard Hospital, as petitioned for, or take any other action relative thereto.

ARTICLE 33. To see if the town will vote to raise a sum of money to widen and grade Canonicus Avenue, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 34. To hear the report of the zoning and by-law committee, and to see what action the town will

take to accept the same, or take any other action relative thereto.

ARTICLE 35. To see if the town will vote to accept Marion, Montgomery and Dudley Avenues, as laid out on a plan, as petitioned for, or take any other action relative thereto.

ARTICLE 36. To see if the town will vote to accept Arlington Avenue and Mill Square Road as re-laid out, as petitioned for, or take any other action relative thereto.

ARTICLE 37. To see if the town will vote to instruct the Board of Selectmen to dispose of the tops of the incinerator at the town dump, or take any other action relative thereto.

Hereof fail not and give public notice by causing this notice to be posted in two or more places in the town at least seven days before the time of said meeting., and published in Vineyard Gazette. And make due return of this warrant with your doings thereon to the Town Clerk at the time and place specified.

Given under our hands this twentieth day of January, 1947.

CHESTER L. GLENN,
ANTONE P. MEDERIOS,
JOSEPH A. SYLVIA,
Board of Selectmen,
Town of Oak Bluffs.

Pursuant to the foregoing instructions I hereby notify and warn the inhabitants of the Town of Oak Bluffs qualified to vote as expressed in this warrant to meet at the time and place specified.
Attest:

JAMES D. FERREIRA,
Constable

ANNUAL REPORTS

of the

SUPERINTENDENT OF SCHOOLS

of

OAK BLUFFS

For the Year Ending December 31, 1946

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens
Oak Bluffs, Massachusetts

Herein, is my eleventh annual report of the Oak Bluffs School.

Personnel

Few changes were necessary during the year. Robert H. Hughes returned from military leave and resumed his position in September.

Miss Mildred Larson resigned in June. Robert B. Patch, a graduate of Fitchburg Teachers' College, was employed to teach mathematics and science, grades seven and eight, to replace her.

Miss Barbara Moalli resigned in June to be married. Miss Mabel Champney, a graduate of Framingham Teachers' College, was elected to teach grade two to take her place.

Miss Louise Van Meter was employed for special education.

Miss Emilia Lera resigned in June to be married. Miss Dorothy B. Kenney, a graduate of Boston University School of Music, replaced her as teacher of music in all Island schools.

Teachers' Salaries

In past years our salaries have been somewhat lower than salaries paid in schools of similar size in other communities of the state. The employment and retention of efficient teachers becomes more difficult each year. Fewer

persons are entering the profession and many experienced teachers are leaving as higher salaries in other fields attract them. The increased cost of living forces many teachers to seek better paying employment. The situation on a national scale has become so acute that the general public has become alarmed. Several states have enacted laws establishing minimum salaries from $2,000.00 to $2,400.00. Our school committee has voted to increase the salaries of all employees $300.00 as of January 1, 1947 and included the increase in the budget for 1947. With this increase our salaries will still be low as the great majority of towns are increasing salaries $300.00 or more.

High School Course of Study

Our present course of study was adopted in 1937. During the present year the principals of Tisbury, Oak Bluffs and Edgartown are meeting regularly with the Superintendent of Schools to work out a revision. It is hoped the new course will be ready by fall.

In evaluating the subjects offered, a critical consideration of the present course is being made. The electrical course is a state aided Vocational Course with the aim of training tradesmen in the electrical field. The course is limited to about twelve boys who must work in the shop or on outside jobs at least half time. Few graduates are employed in the field after graduation. The cost of maintaining the course is high for the few who take it. I suggest the course be abandoned as a state aided course and a general shop be substituted in place of it. This course to be open to all boys in the school for two hours' training each week. The course would include electrical, woodworking, plumbing, cement work, etc. The boys would receive training that would be of much value in general repairs about the home. It would also provide opportunity for boys to try out several trades. In this way they could better decide which trade they were interested in. After gradua-

tion they could enter one of the large trade schools off-island for trade training in their desired field. The chief advantage would be that all boys, rather than a few, would have hand work available.

Homemaking Course

In September we established a homemaking course for girls. The class meets daily and carries five points yearly toward graduation. It is offered in both junior and senior years.

The subject matter includes:

Cooking and Sewing—1 period a week

Home Nursing and Child Care—1 period a week

Home Decoration—1 period a week

Household Accounts and Budgets—1 period a week

Music in the Home—1 period every other week

Literature for Recreation and Information—
1 period every other week

The several units are taught by teachers of Domestic Science, Commercial Subjects, Music, English and the School Nurse. This course is planned to be practical and worthwhile to the ninety odd percent of our girl graduates who marry three or four years after graduation.

Special Education

The law requires a special teacher for children retarded three years in mental ability. In the past this has been done by establishing a class for such children.

This year by employing a teacher who had a year's study in the Educational Clinic of Boston University we were able to reorganize the work in special education. Now

all the special class children are in the several classrooms with children of their own age but go to the special teacher for an hour or two daily for instruction. Also children who are not retarded but need special drill in some particular subject go to the special teacher for a period each day until their difficulty is cleared up. The project is proving to be decidedly effective.

Physical Education

This work has progressed much as was the case last year. The boys' club unit has not functioned with the interest manifested prior to the war.

I recommend the reorganization of this work with a well trained man teaching physical education half time and an academic subject the other half. I recommend that we employ a woman well trained in physical education who will teach the subject to girls in junior high school and teach an academic subject to fill out a full time program.

These two teachers will coach all athletic teams. In the place of the boys' club, we should substitute an organized activities program participated in by both boys and girls and with all teachers assisting in making it effective.

Salary Schedule

The following salary schedule is before the School Committee for consideration. Its adoption will mean increased appropriations if it succeeds in holding teachers until they reach the upper brackets. It is, however, a modest schedule when compared with those recently adopted by several Cape towns.

Conclusion

In reviewing the work of the schools for the past year, I am again mindful of the fact that the fine spirit of co-operation, as manifested by teachers, School Committee, parents, town officials and citizens is the factor that has made possible this progress. It is very gratifying to me personally that I am privileged to work in such a community.

Respectfully submitted,

ARTHUR B. LORD,
Superintendent of Schools.

PRINCIPAL'S REPORT

Mr. Arthur B. Lord
Superintendent of Schools

Dear Sir:

I hereby submit the report of the Oak Bluffs Schools for the year ending December 31, 1946.

During the past year we have given much thought to a program by which we can meet more adequately the needs of individual pupils. With the addition to our faculty of a reading consultant who is skilled in administering individual and group tests, we hope to find out the individual needs of pupils and take the proper steps toward correcting them. Although our program is new, I believe that during its brief operation enough convincing progress

has been shown to warrant the confidence we have placed in this new venture.

The instruction in art that was added to our course of studies in all grades in January has been most beneficial to all pupils. In addition to the regular classroom instruction the elementary school library has been tastefully redecorated.

Our progress in the field of instrumental music has already spoken for itself. In April a public concert was presented by thirty-four pupils which clearly demonstrated the progress that had been made. On Memorial Day a smaller group comprised one of the band units which took part in the parade. Several new pupils began instructions in September and the number will increase much more rapidly when instruments can be obtained more easily.

Our program of health and physical education continues to function in the usual way. The excellent weather that prevailed throughout the fall enabled the activities to be carried on out of doors until a much later date than usual. This proved beneficial to the younger children whose healthful exercise is sometimes curtailed when bad weather dictates that they should not go to the gymnasium.

Both boys' and girls' basketball was carried on during the winter term. The pupils participating in this sport gained much from their instruction as was shown by the steady improvement in their play. In the fall the principals and physical education directors of the three island high schools met and recommended that girls' athletics be discontinued until a trained woman teacher is made available to supervise these activities. This recommendation seems both necessary and advisable because girls' problems cannot be handled properly by a male supervisor.

In May, a high school cast presented a three-act comedy, "Apple Blossom Time". In addition to being extremely well done, this presentation provided the financial means whereby the seniors were able to revive the annual Washington trip after a five year lapse due to wartime restrictions.

The annual Junior Prom was held as usual at the East Chop Beach Club. Each year seems to add to the pleasure and enjoyment the pupils derive from this activity.

The Hallowe'en party was conducted this year under the sponsorship of the Boys' Club and once again demonstrated the results that can be obtained with proper organization and supervision.

The Boys' Club is operating four nights a week. Two of these nights are given over to activities in the gymnasium; one night is devoted to games; and on the fourth night a class in dancing is held. All of these activities are well attended and are serving a worthwhile purpose.

In conclusion, I wish to express my appreciation to the School Committee, the Superintendent, and the faculty for their assistance and cooperation.

Respectfully submitted,

CHARLES E. DOWNS,
Principal.

REPORT OF THE SCHOOL NURSE

Mr. Arthur B. Lord
Superintendent of Schools

Dear Sir:

I hereby submit my annual report for the town of Oak Bluffs for the year ending December 31, 1946.

There is no mention in this report on hearing. The audiometer was not available to us until January 10, 1947.

Available facts and figures show that the American people are today the healthiest people in the world. We are contributing our part to this picture.

This year, I am pleased to inform you, we have fewer physical defects to report than in any previous year. Physical fitness is our goal.

Improvements of physical fitness must begin before birth, carry through school and out into daily life. The development of such a program depends for its success on the cooperation of all working together.

Young people on the whole today want the best in everything. Are we doing our part to encourage and foster that desire?

Nurse:

Number of School Visits	43
Number of Classroom Inspections	89
Number of Classroom Talks	49
Number of Home Visits	48
Number of Consultations	117
Eyes Examined to Date	184

Failures	6
Glasses Obtained	1
Clinic—Crippled Children	6
Entering Grade I	1
Defects:	
Posture	3
Feet	1
Teeth	17
School Physician and Nurse:	
Number Examined	255
Number with Defects	18
Number of Defects	24

I wish in conclusion to thank parents, teachers and all others who have helped to make for better health.

Respectfully submitted,

IRENE LANDERS,
School Nurse.

Departments

Domestic Science—Mrs. Lydia Bardwell:

Seventh Grade: Beginning class in sewing. They learn basic hand stitches, the use of the sewing machine, and simple construction details. They have made aprons, are now making dirndl skirts.

Eighth Grade: Beginners' class in cooking—they learn the use of recipes, the use and care of cooking equip-

ment and they prepare simple dishes. They have completed their unit on breakfasts and will have a unit on lunches.

Freshmen:—Juniors and Seniors: During their sewing classes, they constructed simple garments and did considerable renovation of dresses and other clothing. During their cooking classes they will learn to plan, prepare and serve complete lunches and dinners with emphasis on nutritive value and cost.

Sophomores: Boys' and girls' cooking class. Due to lack of sugar and the high cost of meat, they have prepared inexpensive lunch dishes such as quahaug chowder and vegetable chop suey and have made sugar-saving desserts. We hope to go on to meat and vegetable cookery and bread and pastry making.

Instrumental Music—Rudolph Fiebich:

The concerts given by the orchestra showed a decided improvement. The new members, although very young, played advanced music with the older members surprisingly well.

It is quite necessary that there be an enrollment of seven new pupils each September to offset the loss of the many graduating members of this orchestra.

The band is credited with making several appearances in street parades and having performed with skill and enthusiasm.

Vocal Music—Dorothy Kenney:

Any course in school music should develop in the child first, a love of music—but this alone is not enough. The ability on the part of the child, to perform is essential. Thus, the experiences of the individual in the grade schools

consist of learning to participate in group singing and to use the head-voice properly. After this comes the development of his ability to read music notation. The grade school is the basis for all work done in the junior and senior high schools, and if note reading is not developed in these lower grades, the individual in the high school too often develops an aversion to the more advanced work in part-singing because his inadequate basic training does not allow him to participate with ease in the three and four-part work with which he is confronted.

Drill in the technique of sight reading can be made enjoyable and it is of the utmost importance that it is not neglected.

Equally important as the previous subject is the development of rhythm—which is strongly correlated with sight reading and with the final performance. Achieving a fine balance between technical and appreciative elements of music study is essential. More work will be done after the first of the year in listening to lessons through the medium of the phonograph.

The ability to sing two or three-part work in the Fifth and Sixth Grades is further developed in the individual in the secondary schools. I have a girls' glee club of twenty members who are doing three-part material with considerable ease.

Also in the high school I have a music appreciation course—a part of the homemaking unit. I hope that this course will develop a love of the finer types of music with the result that these students will introduce more of this music to their own homes through the medium of the phonograph and radio.

Art—Theodore Meinelt:

Art is our ship that is ever sailing, helping to find new

ports, discovering new beauty, and appreciating our mooring.

Throughout the school years we begin searching and finding, and liking, liking and knowing—having. Be it an experience along with our voyages to other places, our own village, friends we have, and our home and family.

Balance rhythm, harmony principles that are consistent with art, create a day of happiness, contentment—the table without a wiggle, the ticking clock, a pleasant conversation, an understanding—living.

Art is not merely the drawing of a picture, but an appreciation of a thing of beauty, seeing a tree, designing a house, arranging a room, planning a meal, planting a garden, clothing ourselves.

STATISTICS FOR YEAR 1945-946

Teacher	Grade	Total Membership Boys	Total Membership Girls	Average Daily Attendance	Average Membership	Percent of Attendance
Kathleen F. Murphy	1	14	7	17.11	18.11	93.84
Barbara A. Moalli	2	16	14	26.21	27.92	93.86
Muriel F. Pease	3	17	9	23.04	24.85	92.74
Virginia Shanley	4	16	11	23.83	25.72	93.05
Leona Hersum	5	23	11	30.65	33.20	92.30
Mary E. Place	6	11	13	20.57	22.02	93.43
William J. Golden	Trade School	11	0	9.38	9.98	94.01
Seventh Grade		12	15	23.34	24.78	94.19
Eighth Grade		13	14	23.54	24.78	95.00
High School		5	35	37.06	39.30	94.27

STATISTICS DECEMBER—1946

Teacher	Grade	Enrollment Boys	Girls	Total
Kathleen F. Murphy	1	11	8	19
Mabel Champney	2	13	6	19
Muriel F. Pease	3	16	12	28
Virginia I. Shanley	4	15	10	25
Leona F. Hersum	5	15	11	26
Mary E. Place	6	23	10	33
William J. Golden	Trade School	16	0	16
Seventh Grade		11	12	23
Eighth Grade		13	12	25
High School		10	38	48

262

HIGH SCHOOL FACULTY

CHARLES E. DOWNS, *Principal*

HARRY C. DORR

KATHERINE L. GOTT

ROBERT B. PATCH

Music Supervisor
DOROTHY KENNEY

Physical Education
DAVID F. DIX

Remedial Reading
LOUISE VAN METER

ROBERT H. HUGHES

FRANCES R. FINNERTY

LYDIA M. BARDWELL

School Nurse
IRENE V. LANDERS

Instrumental Music
RUDOLPH A. FIEBICH

School Physician
CHESTER L. GLENN, M.D.

SCHOOL CALENDAR—1947-1948

January 6, 1947	School opens
February 21	School opens
March 3	School opens
April 18	School closes
April 28	School opens
June 18	School closes

Holidays—

April 5—Good Friday

May 30—Memorial Day

September 8	School opens
December 23	School closes

Holidays—

October 13—Columbus Day

October 31—Teachers' Institute

November 11—Armistice Day

Thanksgiving recess—Thanksgiving Day and Friday following

January 5, 1948	School opens
February 20	School closes
March 1	School opens
April 16	School closes
April 28	School opens
June 18	School closes

Holidays—

March 26—Good Friday

May 30—Memorial Day

ENTRANCE REQUIREMENTS

All children six years old on or before October first will be admitted to Grade One. All children who, on or before October first, will be five years, six months old, but who have a mental age of six as established by examination, may be admitted to Grade One.

REVIEW OF CLASS OF 1946

Phyllis Amaral	Bulova Watch Co.	Woodside, L. I.
Paul Andrews		Boston, Mass.
Louise Bernard	Cornell-Dubilier	New Bedford, Mass.
Lillian Cook		Oak Bluffs, Mass.
Therese Farland	St. Luke's Hospital	New Bedford, Mass.
Joan Golden	Becker College	Worcester, Mass.
Virginia Hodgdon	Century Indemnity	Boston, Mass.
William Norton	Amaral Brothers	Oak Bluffs, Mass.
Doris Perry	Century Indemnity	Boston, Mass.

ANNUAL REPORTS

FOR 1947

TOWN OF

OAK BLUFFS

INDEX

Assessors' Report 7-12
Estimated Receipts 8-9
Exempted Property 11
Motor Vehicle Excise Taxes 11
Recapitulation 7-8
Town Property 12
Table of Aggregates 10-11

Accountant, Report of 13-53
Receipts:
Agency 17
Departmental 16-17
Fines 15
Grants and Gifts 15
Interest 17
Licenses and Permits 14-15
Privileges 15
Refunds 17-18
Taxes 13-14
Trust Funds 18
Water Department 17
Unclassified 18
Payments:
Accountant's Department 19-20
Agency 39
Assessors' Department 21
Balance Sheet 40-43
Cemetery 38-38
Collector's Department 20
Elections and Registrations 22
Interest 38
Law Department 21
Maturing Debt 38
Refunds 39
Rent of Hall 22

Selectmen's Department 19
Treasurer's Department 20
Town Clerk's Department 21
Town Buildings 22
Trust Funds 39
Unclassified 37
Water Department 38

Education:

Library Department 35-86
School Department 34-35

Protection of Persons and Property:

Fire Department 23-24
Forestry Department 24-25
Health Department 25-26
Inspector of Animals 27
Inspector of Milk 27
Inspector of Slaughtering 27
Sealer of Weights and Measures 24
Shellfish Department 27
Sweeping Streets, Care of Dump 26
Public Sanitaries and Care of Beaches 26
Police Department 22-23

Highway Department:

Barnes Road 30
Bulkheads and Bridges 29
Cleaning Catch Basins 29
Concrete Roads 30
Contingent Fund 28
Dirt Roads 28
Harbor Master 32
Removal of Snow 29-30
Highway Maintenace 29
Repairs to Hurricane Damage 29
Repairs to Town Pier 31

Resurfacing Munroe Ave. 30
Sidewalk Repairs 28
Street Lighting 31

Park Department:

Public Parks, Tennis Courts, etc. 36-37

Public Welfare Department:

Aid to Dependent Children, Federal Grant 32
Dependent Persons 33
Federal Grant—Old Age Assistance, Adm. 33-34
Federal Grant, Old Age Assistance, Expenses ... 33
Old Age Assistance 43
Soldiers' Relief 34

Summary of Appropriations 44-53

Reports:

Chief of Police 100-101
Finance Committee 106-115
Water Department 104-105
State Auditor 54-87
School Superintendent 123-136
Shellfish Warden 102-103
Library 99

Town Clerk's Report:

Births 88-91
Deaths 94-96
Marriages 92-93
Dog License Account and Summary 97-98

Town Officers 3-6

Warrant 116-122

Oak Bluffs

Honor Roll

Died in Service

★ Edward Constantino

★ Robert T. Gilkes

★ Manuel A. Enos

Abbe, William P.
Allard, George F.
Allard, Wilfred T.
Alley, Francis M.
Alley, George C.
Alwardt, Carl
Alwardt, Herman W. H.
Alwardt, Madison E.
Alwardt, Robert B.
Amancio, Gilbert
Amancio, Nelson G.
Amancio, Walter G.
Amaral, Anthony D.
Amaral, William J.
Anthony, George J.
Anthony, James R.
Attridge, Thomas J., Jr.
Bergeron, Donald
Bernard, Richard H.
Bernard, Theodore
Blankenship, Richard W.
Boorum, Theodore M.
Brothers, William L.
Brown, Edward A.
Burgess, Manuel H.
Camacho, Joseph G.
Camara, John L.
Camara, Warren F.
Cardoza, Nelson M.
Carr, Maurice F.
Carter, Lloyd W.
Chanley, Daniel
Child, John B.
Clements, Benjamin A.
Clements, Guy R.
Clements, Percy
Clements, Roland
Correira, Frank E.
Correira, John
Correira, Joseph A.
Costa, Gordon
Costa, John F.
Costa, Raymond D.
Darling, Hubert L.
Dean, Ruth W.
DeBettencourt, Antone J.
DeBettencourt, Edward T.
DeBettencourt, John A., Jr.
DeBettencourt, Lawrence J.
DeBettencourt, Nelson W.
DeBettencourt, Raymond J.
Denniston, Gerald G.
Dow, Byron C.
Draper, Raymond V.
Duarte, Joseph F., Jr.
Duarte, Raymond F.
Durgin, Willard L.
Eddy, Donald P.
Eddy, Warren
Enos, John J.
Estrella, Antone A.
Estrella, Joseph
Estrella, Manuel
Farland, Raymond A.
Ferreira, Alfred D.
Ferreira, John, Jr.
Ferreira, Joseph D.
Ferreira, Richard D.
Fisher, Richard S.
Fuller, Albert F.
Gardner, Frank
Gilkes, Cooper A., Jr.
Glover, George S.
Glover, Robert S.
Golden, James F.
Golden, William C.

Gonsalves, Frank O.
Gordon, Paul W.
Graf, Walter E.
Herlihy, Richard
Herrmann, Clarence B.
Hinckley, George H.
Horne, Doris B.
Hughes, John T.
Hughes, Robert H.
Hurley, Thomas J.
Kidder, Paul W.
Landers, Arthur
Landers, Leslie M.
Landers, Ralph W.
Lewis, Edward A., Jr.
Lewis, Manuel D.
Look, Basil E.
Look, Dorothy M.
Machado, Joseph M.
Machado, Norman J.
Mackay, Irving R.
Madeiras, Benjamin D.
Madeiras, Frank C.
Madeiras, Ralph J.
Marchant, Gordan L.
Marden, William M., Jr.
Marshall, George H.
Martin, Manuel R.
Merritt, Robert J.
Metell, Alfred M.
Metell, Francis K.
Metell, Henry
Metell, Herbert
Moore, Maxwell
Moore, Roswell
Morton, Benjamin F.
Noyes, Alton E.
Noyes, Frank A.
Noyes, Norman E.
Noyes, Orris E.
Oliver, Joseph S.
Oliveria, Daniel S.
Osborn, Abraham
Pachico, George R.
Pachico, Gilbert
Paiva, Manuel A.
Pease, Allen H.
Pease, Maurice H., Jr.
Penney, Robert A.
Perry, Richard L.
Perry, Stanley
Pullen, Robert J.
Randolph, John H., Jr.
Randolph, Robert R.
Randolph, Stuart
Randolph, Walter J.
Ricci, Arthur C.
Ricci, Donald T.
Romero, Alphonsus
Rose, Henry J.
Rose, Joseph C., Jr.
Scott, Raymond F.
Scott, Robert
Silvia, Adrian F.
Silvia, Clifford
Silvia, John R.
Silvia, Raymond A.
Silvia, Robert S.
Silvia, William P.
Smith, Bradford K.
Smith, Frederick L.
Souweine, Carol Vivian
Souweine, Leon E.
Souweine, William T.
Spencer, Emery
Spencer, George E.
Spencer, Louis A.
Stevenson, Walter A.
Swartz, Max
Sylvia, Albert E.
Sylvia, John G.
Sylvia, Joseph H.
Sylvia, Philip J.
Sylvia, Richard J.
Thurber, Adelburt E.
Tilton, Ernest E.
Upham, Francis B.
Upham, Haywood
Walker, William G., Jr.
Webb, Harold L.
White, George E.
White, Joseph H.
Wigfall, Rufus D.
Williams, Frank H.

Annual Financial Report

OF THE

TOWN OF
OAK BLUFFS

For Year Ending December 31,

1947

With which is included the

Annual School Report

MARTHA'S VINEYARD PRINTING CO.
OAK BLUFFS, MASSACHUSETTS

Town Officers—1947

Moderator

BENJAMIN F. MORTON — HAROLD BRIDGE

Selectmen and Board of Public Welfare

ANTONE P. MEDERIOS	Term Expires 1948
JOSEPH A. SYLVIA	Term Expires 1949
HAROLD BRIDGE	Term Expires 1950

Town Clerk

ANNA L. OLIVER

Town Accountant

ANNA L. OLIVER

Board of Assessors

REUBEN PHILLIPS	Term Expires 1948
JOHN H. HUGHES	Term Expires 1949
WILLIAM R. AMARAL	Term Expires 1950

Town Treasurer

GEORGE H. PHILLIPS

Collector of Taxes

MARY P. NUNES

School Committee

ETHEL L. BARNEY	Term Expires 1948
MARY C. DeBETTENCOURT	Term Expires 1949
CLEMENT N. AMARAL	Term Expires 1950

Board of Health

JOSEPH A. SYLVIA ANTONE P. MEDERIOS
HAROLD BRIDGE

Park Commissioners

WALTER G. AMANCIO	Term Expires 1948
HERBERT A. COMBRA	Term Expires 1949
AMOS J. AMARAL	Term Expires 1950

Cemetery Commissioners

MAUDE L. SMITH	Term Expires 1948
WALTER C. RIPLEY	Term Expires 1949
CHARLES A. WILLIAMS	Term Expires 1950

Library Trustees

DOROTHY BUNKER	Term Expires 1948
WALTER C. RIPLEY	Term Expires 1949
CHARLES E. DOWNS	Term Expires 1950

Board of Fire Engineers

WILLIAM R. AMARAL . JOSEPH A. FARLAND
PERCY A. DEAN

Acting Chief of Police

ALFRED D. FERREIRA

Acting Regular Patrolman

PETER REGAN

Town Counsel

FRANK VERA

Board of Registrars

ANNA L. OLIVER	Term Expires 1948
PERCY E. NOYES	Term Expires 1948
RAYMOND E. BROWN	Term Expires 1949
WILSON J. THOMAS	Term Expires 1950

Superintendent of Streets

JOHN VIERA

Inspector or Wiring

WILLIAM J. GOLDEN

School Physician

DAVID RAPPAPORT

Truant Officer

ALFRED D. FERREIRA

Harbor Master

H. WESTON CHASE

Sealer of Weights and Measures

RAYMOND F. BILLINGS

Tree Warden

WILLIAM R. BLANKENSHIP

Forest Fire Warden

WILLIAM R. AMARAL

Moth Superintendent

WILLIAM R. BLANKENSHIP

Constables

JAMES D. FERREIRA — RAYMOND F. BILLINGS

Water Commisisoners

WALTER J. KEATING	Term Expires 1948
MANUEL C. ROSE, JR.	Term Expires 1949
MANUEL A. CATON	Term Expires 1950

Surveyor of Lumber and Measurers of Wood and Bark

JESSE STEERE — MANUEL D. SILVIA

Pound Keeper

RAYMOND F. BILLINGS

Field Drivers

AUGUSTUS F. AMARAL — EUGENE A. COSTA

Finance Committee

Term Expires 1948

ARTHUR BEN DAVID — BRADFORD J. CHURCH
HOWARD W. LEONARD — ALPHA LEONARD
AMBLER WORMLEY

Term Expires 1949

IRVING KLIGLER — JOHN E. PHILLIPS
G. STANLEY GARLAND — LEMUEL O. PHILLIPS
AUGUSTUS BEN DAVID

Term Expires 1950

JOSEPH E. AMARAL — WM. N. DeBETTENCOURT
M. CLAYTON HOYLE — ANTONE J. DeBETTENCOURT
H. WESTON CHASE

Assessors' Report

Assessed Valuation of Assessed Estate, January 1 ,1947		$5,491,919.00
Assessed Personal Estate	$595,745.00	
Assessed Real Estate	4,896,174.00	
		$5,491,919.00
Total Tax on Personal Estate, January 1, 1947	$19,063.84	
Total Tax on Real Estate, January 1, 1947	156,677.57	
Total Polls	1,020.00	
Total Tax Ships or Vessel Excise	92.55	
		176,853.96
Total Valuation of Assessed Estate, December 20, 1947		$7,695.00
Assessed Real Estate	$7,695.00	
		$7,695.00
Total Tax on Real Estate December 20, 1947	$246.24	
		$246.24

RECAPITULATION SHEET

Appropriations raised in 1947 to be raised by taxation		$215,781.82
Total appropriations voted to be taken from available funds:		
In 1947	$800.00	
In 1946	41,678.47	
		42,478.47

Deficits due to abatements in excess of overlay of prior years:			
Overlay		2.00	
State Tax and Assessments:			
State Tax	$3,800.00		
State Parks and Reservations	174.46		
State Audit of Municipal Accounts	931.84		
		4,906.40	
County Tax and Assessments:			
County Tax	$16,272.95		
Tuberculosis Hospital Assessment	3,219.43		
		19,492.38	
1946 Underestimates:			
County Tax	1,656.62		
State Parks and Reservations	65.46		
		1,722.08	
Overlay of Current Year		6,005.08	
			$290,388.23

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	$19,649.50
Corporation Tax	9,225.90
Gasoline Tax Under Acts of 1945, Chapter 719	5,060.09
Motor Vehicle and Trailer Excise	1,500.00
Licenses	2,000.00
Protection of Persons and Property	30.00

Health and Sanitation	1,000.00	
Charities	11,854.36	
Veterans' Benefit	50.00	
Old Age Tax (Meals)	1,212.50	
Schools	1,000.00	
Libraries	150.00	
Public Service Enterprise—		
Water Department	41,078.47	
Interest on Taxes	1,000.00	
Lease on Bathing Beach	3,000.00	
		$97,810.82
Appropriations rescinded at special town meeting, March 14, 1947		14,420.00
Amounts to be taken from available funds:		
December 11, 1946	$200.00	
October 23, 1946	600.00	
June 5, 1947	600.00	
		$1,400.00
		$113,630.82
Net Amount to be Raised by Taxation on Polls and Property		$176,757.41
Number of Polls: 510 @ $2.00	$1,020.00	
Total Valuation:		
Personal Property:		
$595,745.00 @ $32.00	19,063.84	
Real Estate		
$896,174.00 @ 32.00	156,677.57	
		$176,757.41
Vessel Excise		92.55
		$176,853.96

TABLE OF AGGREGATES

of Polls, Property and Taxes Assessed January 1, 1947

Number of Persons assessed:		
On Personal Estate only		
Individuals	52	
All others	4	
On Real Estate only		
Individuals	689	
All others	15	
On Both Personal and Real Estate		
Individuals	945	
All others	13	
		1,718
Number of Polls Assessed		508
Value of Assessed Personal Estate:		
Stock in Trade	$137,100.00	
Machinery	144,740.00	
Live Stock	3,955.00	
All other Tangible Personal Property	309,950.00	
		$595,745.00
Value of Assessed Real Estate		
Land exclusive of Buildings	$1,234,254.00	
Buildings exclusive of Land	$3,661,920.00	
		$4,896,174.00
Total Valuation of Assessed Estate		$5,491,919.00
Taxes for State, County or Town Purposes including overlay:		
On Personal Estate	$19,063.84	
On Real Estate	156,677.57	
On Polls	1,016.00	
		$176,757.41

Number of Live Stock Assessed	
Horses	4
Cows	63
Swine	16
Fowl	239
Number of Acres of Land Assessed	635½
Number of Dwelling Houses Assessed	1439

MOTOR VEHICLE EXCISE TAX ASSESSED

Total Number of Cars	660
Total Valuation	$118,150.00
Total Tax	$3,254.49

EXEMPTED PROPERTY

Martha's Vineyard Hospital, Inc.	$44,665.00	
Fall River Deaconess Home	1,100.00	
Mass. Girl Scouts, Inc.	12,250.00	
Methodist Episcopal Church	2,900.00	
Christian Science Church	4,450.00	
Bradley Memorial Church	2,950.00	
Trinity Episcopal Church	6,950.00	
Martha's Vineyard Camp Meeting Association	6,000.00	
Roman Catholic Church	36,550.00	
United States of America	7,500.00	
I. O. O. F. Personal Property	350.00	
Order of Eastern Star, Personal Property	350.00	
Union Christian Association	6,500.00	
		$132,515.00

PROPERTY OF TOWN OF OAK BLUFFS

Town Hall, Building, Land and Personal Property	16,550.00	
School Buildings, Land and Personal Property	174,380.00	
Bathing Beach, Land and Buildings	55,050.00	
Public Parks, Land and Buildings	109,000.00	
Library Department, Books and Furnishings	1,500.00	
Fire Department, Buildings and Equipment	55,000.00	
Health Department, Land and Incinerator	1,500.00	
Highway Department, Land Buildings and Equipment	9,505.00	
Cemetery Department, Land, Vault and Tools	6,200.00	
Water Department, Buildings, Land, Machinery and Pipe Lines	192,635.00	
		$621,320.00

JOHN H. HUGHES,
WILLIAM R. AMARAL,
REUBEN PHILLIPS,
Board of Assesosrs.

Town Accountant

Board of Selectmen
Town of Oak Bluffs

Gentlemen:

In accordance with Chapter 41, Section 61 of the General Laws, I submit my annual report of the Auditing Department.

In this report is a statement of receipts and expenditures, summary of appropriations accounts, debt and trust fund accounts, and balance sheet for the year ending December 31, 1947.

Respectfully submitted,

ANNA L. OLIVER,
Town Accountant.

RECEIPTS

TAXES

Taxes 1940: Real Estate		$307.10
Taxes 1941: Real Estate		310.62
Taxes 1942: Real Estate		241.86
Taxes 1944: Personal	$33.08	
Real Estate	258.80	
		$391.88
Taxes 1945: Personal	$245.03	
Real Estate	5,557.13	
		$5,802.16

Taxes 1946:	Poll	$12.00	
	Personal	838.51	
	Real Estate	11,604.05	
			$12,454.56
Taxes 1947:	Poll	$756.00	
	Personal	16,066.84	
	Real Estate	125,959.32	
			$142,782.16
Tax Title Redemptions			3,250.70
Income Tax			19,947.25
Corporation Tax			9,162.28
Meal Tax			1,402.29
			$196,052.86

LICENSES AND PERMITS

Alcohol		1.00
Amusement		145.00
Auctioneer's		4.00
Baggage		5.00
Bowling		20.00
Bus Permits		25.00
Entertainment		7.00
Garage Permits		1.50
Gun Permits		7.00
Intelligence		2.00
Innholders		56.00
Junk		40.00
Liquor		3,250.00
Lodging House		137.00
Oleo		.50
Recreational Camp		.50
Shellfish:		
Clam and Quahaug	$34.00	
Scallop	164.00	
		198.00

Sunday		70.00	
Taxi		40.00	
Transient Vendors		500.00	
Victuallers		52.00	
			$4,561.50

GRANTS AND GIFTS

From Federal:			
Old Age Assistance,			
Expenses	$22,135.45		
Administration	739.65		
		$22,875.10	
Aid to Dependent Children,			
Expenses	$712.50		
Administration	84.97		
	$797.47		
From State:			
Vocational	$1,465.09		
Geo. Dean Fund	87.24		
		$1,552.33	
Highway Fund		5,060.09	
From County: Dog Licenses		167.90	
			$30,452.89

FINES AND FORFEITS

From County: Court Fines $116.25

PRIVILEGES

Levy of 1946	$255.32	
Levy of 1947	2,523.89	
		$2,779.21

DEPARTMENTAL

Protection of Persons and Property:			
Sealer of Weights and Measures		$23.64	
Fire Department:			
Use of Fire Apparatus		200.00	
Health Department:			
Milk Licenses	$36.00		
Division of Tuberculosis	260.71		
Collection of Offal	283.50		
Public Sanitaries	364.68		
Fish and Game	725.00		
Regulation Scallop Bags	24.75		
		1,694.64	
			$1,918.28
Highway:			
From Individuals		8.00	
From State:			
Contracts	$17,732.09		
From County:			
Contracts	8,142.51		
	25,874.60		
Public Welfare:			
Trust Funds Income	$153.78		
Temporary Aid	2,295.70		
Aid to Dependents	1,066.51		
Old Age Assistance	22,062.41		
Other Cities and Towns:			
Old Age Assistance	895.10		
		$26,473.50	
Schools and Libraries:			
Trust Fund Income			
Schools	$135.15		

Rental of Gym	80.00		
Pane of Glass	.60		
		$215.75	
Library fines and fees		167.52	
Park Department:			
Tennis Courts fees		259.00	
Cemetery Department:			
Trust Funds—Income	$78.66		
Sale of Cemetery Lots	95.00		
		173.66	
			$55,090.31

INTEREST

On Taxes	$1,018.07	
On Water	19.51	
		$1,037.58

WATER DEPARTMENT

Water Rates	$42,006.57

AGENCY

Dog Licenses	224.40	
Withholding Tax	5,237.30	
Retirement	273.30	
		$5,735.00

REFUNDS

Selectmen's Expenses	$ .20
Assessor's Expenses	50.00
Tax Title Expenses	31.75

Fire Department:		
Repairs to Steamer House	16.00	
Collection of Offal	.83	
Care of Streets	15.00	
Care of Dump	24.82	
Old Age Assistance	439.92	
School Department: Expenses	1.72	
Water Department: Maintenance and Operation Costs	75.00	
		$655.24

UNCLASSIFIED

Land Lease	$2.00	
Sale of Incinerator Tops	20.00	
Sale of Commodities	35.25	
Beach Rental	3,000.00	
Unclaimed Checks	51.23	
Bank Charge	.25	
In Lieu of Taxes	5,252.45	
Sale of Real Estate	150.00	
		$8,511.18

TRUST FUNDS

Cemetery Perpetual Care	$150.00
	$347,148.59
Cash balance January 1, 1947	$112,095.71
	$459,244.30

PAYMENTS

General Government

Moderator's Salary			$35.00

SELECTMEN'S DEPARTMENT

Selectmen's Salaries		$1,200.00	
Expenses:			
Printing, Postage and Stationery	$134.57		
Telephone	206.97		
Janitor's Salary	148.00		
Water	19.00		
Fuel	248.48		
Transportation	36.80		
Dues	15.00		
Spray of Flowers	15.00		
Auctioneer's Fees	5.00		
Advertising	8.25		
Clerical	109.69		
		946.76	
			$2,146.76

ACCOUNTANT'S DEPARTMENT

Accountant's Salary		$2,250.00	
Expenses:			
Office Supplies	$120.00		
Express Charges	2.12		
Transportation	23.69		
Dues	2.00		
Clerical	29.23		

Printing, Postage Stationery	16.07		
Advertising	1.50		
		194.61	
			$2,444.61

TREASURER'S DEPARTMENT

Treasurer's Salary		$850.00	
Expenses:			
Printing, Postage Stationery	$115.83		
Conference	2.00		
Surety Bond	117.50		
Dues	2.00		
Transportation	11.50		
		248.83	
Tax Title Expenses:			
Services for Research		850.48	
			$1,949.31

COLLECTOR'S DEPARTMENT

Collector's Salary		$900.00	
Expenses:			
Rent	$264.75		
Surety Bonds	178.25		
Printing, Postage and Stationery	271.16		
Conference	4.00		
Advertising	55.83		
Office Supplies	63.79		
		837.78	
			$1,737.78

ASSESSOR'S DEPARTMENT

Assessor's Salaries		$900.00	
Expenses:			
Clerical	$461.57		
Printing, Postage and Stationery	86.63		
Car Hire	75.00		
Dues	6.00		
Abstracts	85.25		
Conference Expenses	24.65		
Fees for Serving Notice	4.65		
Copies of Deeds	1.20		
		744.95	
			$1,644.95

TOWN CLERK'S DEPARTMENT

Town Clerk's Salary		$300.00	
Expenses:			
Vital Statistics	$281.50		
Printing, Postage Stationery	49.97		
Surety Bond	7.50		
Dues	3.00		
Clerical	29.60		
Transportation	23.84		
		395.41	
			$695.41

LAW DEPARTMENT

Town Counsel's Salary		$150.00	
Expenses:			
Telephone Calls		7.71	
			$157.71
Legal Fees on Title at East Chop			150.00

ELECTIONS AND REGISTRATIONS

Board of Registrar's Salaries		$300.00	
Expenses:			
Election Officers	$141.50		
Posting Warrants	7.50		
Printing, Postage and Stationery	144.90		
Advertising	88.17		
Clerical	66.57		
		448.64	
			$748.64

TOWN BUILDINGS

Expenses:		
Janitor's Salary	$56.00	
Labor	24.56	
Supplies	20.28	
Repairs	143.13	
		$243.97

RENT OF HALL

Town Meeting Purposes	$300.00
	$12,254.14

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary	$2,490.00
Regular Patrolman, Salary	1,975.00

Day-off Pay	380.00	
Patrolman, Salaries	1,740.48	
		$6,585.48
Expenses:		
Use of Car	$995.00	
Rent	155.00	
Fuel and Light	190.96	
Telephone	129.27	
Supplies	31.28	
New Stove	11.37	
Commitments	10.36	
		1,523.24
		$8,108.72

FIRE DEPARTMENT

Fire Chief's Salary	$200.00	
Engineer's Salaries	160.50	
Supt. of Fire Alarm, Salary	200.00	
Forest Fire Warden, Salary	50.00	
Firemen's Salaries	1,504.50	
Stewards' Salaries	375.00	
		$2,490.00
Contingent Expenses:		
Apparatus Repairs and Supplies	$1,053.46	
Gasoline	96.79	
Water	57.00	
Fuel	392.00	
Lights	293.16	
Telephone	34.51	
Building Repairs	138.82	
Hose	185.94	
Lease	11.00	
Insurance	180.00	

Freight and Express Charges	8.31		
Printing, Postage and Stationery	10.19		
Labor	25.00		
		2,486.18	
Fighting Forest Firest Labor		2.50	
New Tank:			
Labor	$165.37		
Truck Hire	20.00		
Materials	171.66		
		357.03	
Fire Lines—Labor	128.00		
Supplies	3.38		
		131.88	
Hydrant Rental		6,750.00	
Repairs to Steamer House:			
Labor and Materials	115.59		
Repairs to No. 4 Hose House	7.22		
			$12,340.40

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary	$150.00		
Expenses:			
Insurance	$29.25		
Supplies	17.05		
Car Hire	53.70		
		100.00	
			$250.00

FORESTRY DEPARTMENT

Tree Warden's Salary	$35.00

Moth Extermination:			
Labor	$725.50		
Truck Supplies	52.60		
Equipment	6.12		
Telephone	14.34		
		798.56	
Spraying by Plane Infested Woodland		126.75	
Trimming Trees:			
Labor	$196.40		
Equipment	2.07		
		198.47	
			$1,158.78
			$21,857.90

Health and Sanitation

HEALTH DEPARTMENT

Board of Health, Salaries		$300.00	
Expenses:			
Clerical	$205.33		
Printing	25.00		
Transportation	150.00		
Tuberculosis	519.00		
Clinic	15.00		
Oil for Mosquitos	50.00		
Labor	3.59		
Mosquito Control	300.00		
		1,267.92	
			$1,567.92

COLLECTION OF OFFAL

Labor		$2,836.65	
Expenses:			
Truck Supplies	$325.79		
Supplies	41.84		
Hospital	18.00		
Medicine	17.00		
		402.63	
			$3,239.28

CARE OF DUMP AND SWEEPING STREETS

Care of Dump:			
Labor	$1,105.00		
Rodent Supplies	24.82		
		$1,129.82	
Sweeping Streets:			
Labor	$1,295.00		
Brooms	5.82		
Express	1.16		
		1,301.98	
			$2,431.80

PUBLIC SANITARIES AND CARE OF BEACHES

Attendants' Services		$977.17	
Expenses:			
Supplies	$231.55		
Water	52.68		
Lights	22.94		
Plumbing Repairs	98.09		
Freight	3.04		
		408.30	
			$1,385.47

INSPECTOR OF MILK

Inspector's Salary	$50.00	
Expenses: Car Hire	25.00	
		$75.00

INSPECTOR OF SLAUGHTERING

Inspector's Salary	$50.00	
Expenses: Car Hire	45.00	
		$95.00

INSPECTOR OF ANIMALS

Inspector's Salary	$50.00

SHELLFISH DEPARTMENT

Warden's Salary		$1,000.00	
Expenses:			
Printing	$3.50		
Use of Car and Boat	144.90		
		148.40	
Eradication of Shellfish Enemies and Transplating:			
Labor	$1,205.93		
Bags	5.00		
Transportation	23.10		
Seed	561.50		
		1,795.53	
			$2,943.93
Rat Control: Labor and Materials			160.33
			$11,948.73

Highway Department

Superintendent's Salary		$1,958.85	

HIGHWAY CONTINGENT FUND

Labor		$1,545.23	
Expenses:			
Truck Supplies and Repairs	$1,229.95		
Materials	734.16		
Water	19.00		
Repairs	39.83		
Lights	9.36		
Signs	87.50		
Freight and Express	51.01		
Tools	126.27		
Equipment Supplies	145.64		
		2,442.72	
			$3,987.95

DIRT ROADS

Labor		$893.49	
Expenses:			
Surveying	$73.60		
Materials	228.00		
		301.60	
			$1,195.09

SIDEWALK REPAIRS

Labor		$72.81	
Expenses: Materials		23.32	
			$96.13

BULKHEADS AND BRIDGES

Labor		$390.89	
Expenses:			
Lumber	$26.12		
Chemical	20.00		
Materials	59.20		
		105.32	
			$496.21

CLEANING CATCH BASINS

Labor	$98.54

REPAIRS TO STORM DAMAGE

Contract	$6,984.00

REPAIRS TO HURRICANE DAMAGE

Contract	$2,039.90

CHAPTER 90, HIGHWAY MAINTENANCE

Labor		$721.85	
Expenses:			
Equipment	$7.70		
Materials	7,081.04		
Truck Supplies	24.34		
		7,113.08	
			$7,834.93

SNOW REMOVAL

Labor		$368.09
Expenses:		
Truck Supplies	$171.80	

Blades and Chains	155.00		
Express Charges	2.74		
		329.54	
			$697.63

PAINTING STREET LINES

Labor		$56.56	
Expenses:			
Materials		113.55	
			$170.11

SEALCOATING CONCRETE ROADS

Labor		$60.00	
Expenses:			
Truck Supplies	$29.05		
Contract	6,027.90		
Materials	63.60		
		6,120.55	
			$6,180.55

RESURFACING MUNROE AVENUE

Contract			$3,238.84

BARNES ROAD

Contract		$25,758.82	
Grates		251.97	
Recording Easements		9.50	
Advertising		22.95	
Labor		96.24	
Materials		434.50	
Freight		8.11	
Signs		21.20	
			$26,603.29

MAINTENANCE OF RAFTS AND NEW RAFT

New Raft	$75.00	
Labor	18.72	
Moving Rafts	13.50	
Materials	14.64	
		$121.86

OILING TEMAHEGAN AVENUE

Labor	$403.72	
Materials	518.76	
		$922.48

REPAIRS TO TOWN PIER

Labor	$140.60	
Lumber	45.22	
Supplies	11.15	
Repairs	23.35	
Moorings	85.00	
Removing Spiles	50.00	
		$375.35

DREDGING OAK BLUFFS HARBOR

Contract	$3,000.00

CONSTRUCTION OF PIER AT BATH HOUSES

Contract	$3,989.00

HARDSURFACING SHAWMUT AVENUE

Contract	$2,753.16

STREET LIGHTING

Contract	$7,989.92	
Repairs and Supplies	348.03	
		$8,337.95

HARBOR MASTER

Harbor Master, Salary		$75.00	
Expenses:			
Cedar Posts	$10.75		
Supplies	50.59		
Moorings	32.00		
		93.34	
			$168.34
			$81,250.16

Public Welfare

AID TO DEPENDENT CHILDREN,
FEDERAL GRANT, ADMINISTRATION

Social Worker's Salary	$63.00	
Transportation	5.00	
Copies of Records	2.00	
		$70.00

AID TO DEPENDENT CHILDREN,
FEDERAL GRANT, EXPENSES

Cash	$587.23

AID TO DEPENDENT CHILDREN

Cash	$2,895.10	
Social Worker's Salary	76.46	
Copies of Records	1.00	
Printing, Postage and Stationery	38.64	
		$3,011.20

DEPENDENT PERSONS

Cash	3,679.82	
Hospital	546.50	
Office Supplies	34.00	
Transportation	40.00	
Clerical	160.95	
Social Worker's Salary	63.00	
Groceries	48.80	
Fuel	211.04	
Medicine and Medical Attention	666.30	
Ambulance	5.00	
Printing, Postage and Stationery	26.39	
Board and Care	227.50	
Burials	423.75	
Rent	47.00	
Lights	4.48	
		$6,184.53

OLD AGE ASSISTANCE

Cash	38,293.77	
Social Worker's Salary	202.18	
Salaries	156.45	
Transportation	14.80	
Other Cities and Towns	274.03	
Office Supplies	43.95	
Cleaning	2.15	
		$38,987.33

OLD AGE ASSISTANCE, FEDERAL GRANT, EXPENSES

Cash	$16,778.77

OLD AGE ASSISTANCE, FEDERAL GRANT, ADMINISTRATION

Social Worker's Salary	$418.94

Salaries	219.03	
Copies of Deeds	.50	
Transportation	20.57	
Office Supplies	30.83	
		$689.87

SOLDIER'S RELIEF

Cash	$532.00	
Fuel	53.82	
Groceries	18.00	
		$603.82

STATE AND MILITARY AID

Cash	203.20
	$67,115.95

Schools and Libraries

SCHOOL DEPARTMENT

Salaries and Wages:		
Superintendent's Salary	$1,225.04	
Teacher's Salaries	34,275.06	
Vocational Salary	2,300.16	
Janitor's Salary	2,143.92	
School Physician	200.00	
Truant Officer	100.00	
School Nurse	606.61	
Clerk in Superintendent's Office	272.53	
Clerical	100.00	
Transportation	828.00	
		$42,051.32

Expenses:		
Printing, Postage and Stationery	$73.45	
Telephone	77.92	
Traveling Expenses	401.07	
Text Books and Supplies	1,986.98	
School Committee Expenses	21.00	
Fuel and Light	2,239.74	
Building Repairs and Maintenance	2,195.02	
Water	119.17	
Tuition	13.50	
Vocational Supplies	2.20	
Boiler Inspection	20.00	
Work Cards	14.50	
Advertising	3.40	
Flowers for Graduation	12.00	
		$7,179.95
		$49,231.27

LIBRARY DEPARTMENT

Librarian's Salary	$489.00	
Assistant's Salary	106.05	
Janitor's Salary	150.00	
		$745.05
Expenses:		
Books and Periodicals	$297.95	
Fuel	59.90	
Light	21.08	
Water	19.00	
Insurance	18.55	
Transportation	10.00	
Janitor's Supplies	22.71	
Printing	10.30	
Building Repairs	145.05	
Binding	6.00	
		$610.54

Replacing of Old Books for New Ones		294.85
		$1,650.44

Recreation and Unclassified

PUBLIC PARKS

Labor	$1,999.68	
Flowers	700.00	
Water	150.00	
New Power Mower	205.00	
Truck Supplies	56.28	
Materials	41.92	
Freight	35.06	
Lumber	45.59	
Printing	6.00	
Plumbing	4.50	
Repairs	4.00	
		$3,248.03
Petaluma Park:		
Labor	$182.43	
Loam	25.00	
Truck Supplies	4.95	
Plumbing Repairs	22.28	
Materials	65.14	
		299.80
Mowing Three Parks		100.00
Repairs to North Bluff:		
Labor	$205.91	
Truck Supplies	99.16	
Sign	4.00	
Seed	34.25	
Cement	3.90	
		347.22

Care and Maintenance of Tennis Courts:		
Labor	$533.00	
Supplies	49.35	
Express	6.62	
Materials	111.03	
		700.00
Asphalt Tennis Courts		1,500.00
		$6,195.05

UNCLASSIFIED

Memorial Day	$101.91	
Mosquito Control	200.00	
Band	560.00	
Advertising:		
Bass Derby	$498.98	
Newspapers and Billboard	657.88	
Postage and Express	28.91	
Christmas Lights	26.20	
Booklets	275.00	
		1,486.97
Town Reports: Printing and Postage	395.00	
Zoning and By-Law Expenses: Maps	21.36	
Insurance on Town Buildings	1,724.82	
Lifeguard at Town Beach: Wages	340.00	
		$4,830.06

CEMETERY DEPARTMENT

Chairman's Salary		$75.00
Expenses:		
Labor	$840.00	
Mowing Machine	30.00	
Telephone and Postage	16.42	
Water	19.00	

Loam	22.50		
Repairs and Gas for Mower	17.65		
		945.57	
Purchase of Montgomery Lots		100.00	
			$1,120.57

WATER DEPARTMENT

MAINTENANCE AND OPERATION COSTS

Salaries	$4,650.00	
Labor	2,938.75	
Postage and Supplies	204.35	
Telephone	77.94	
Truck Supplies	379.93	
General Supplies	829.52	
Fuel, Light and Power	2,961.83	
New Truck	1,183.20	
Insurance	135.95	
Survey	65.00	
Surety Bond	37.50	
Repairs at Pumping Station	761.16	
Supplies at Pumping Station	332.46	
Service Pipe and Fittings	2,594.72	
Extension Pipe and Fittings	736.73	
Payment in Lieu of Taxes	5,252.45	
Payment on Water Loan	12,000.00	
Interest	2,500.00	
Freight	85.43	
		$37,726.92

MATURING DEPT

Principal of Junior-Senior High School Loan	$3,000.00

INTEREST

Interest on School Loan	$701.25

AGENCY

Dog Licenses	$224.40	
Withholding Tax	3,965.30	
Retirement Fund	226.06	
Tuberculosis Assessment	3,096.80	
State Tax	3,800.00	
State Parks and Reservations	127.46	
Auditing Municipal Accounts	931.84	
County Tax	19,959.97	
Collector's Overpayment Account	26.32	
		$32,358.15

REFUNDS

Personal Tax 1944	$10.80	
Real Estate Tax 1944	1.09	
Real Estate Tax 1945	13.26	
Personal Tax 1946	25.50	
Real Estate Tax 1946	334.60	
M. V. Excise Tax 1946	3.34	
Poll Tax 1947	2.00	
Personal Tax 1947	8.00	
Real Estate Tax 1947	68.00	
M. V. Excise Tax 1947	33.08	
Estimated Receipts	138.46	
		$638.13

TRUST FUNDS

Cemetery Perpetual Care	$150.00
	$332,028.72
Cash December 31, 1947	127,215.58
	$459,244.30

TOWN OF OAK BLUFFS

Balance Sheet—December 31, 1947

General Accounts

ASSETS			LIABILITIES AND RESERVES		
Cash:			Taxes:		
General		$127,215.58	Withholding Tax		$1,278.20
Library—Petty Cash		1.50	Tailings		226.90
		$127,217.08	Sale of Cemetery Lots		550.00
			Sale of Real Estate		2,320.00
Accounts Receivable:			Cemetery Perpetual Care		100.00
Taxes:			Charity Income—Trust Funds		100.75
Levy of 1938		$6.58	Retirement Fund		47.24
Levy of 1939		60.90	Revenue Reserved Until Collected:		
Levy of 1940		58.06	Departmental	$2,368.02	
Levy of 1941		308.22	Tax Title Revenue	13,678.09	
Levy of 1942		139.74	Motor Vehicle Excise	528.61	
Levy of 1943:			Vessel Excise 1946	46.51	
Personal	$25.65		Vessel Excise 1947	85.20	
Real Estate	67.48		Water	599.30	
		93.13	Aid to Highway	13,007.94	
					30,313.67

Levy of 1944:		
Personal	$125.14	
Real Estate	461.95	
		587.09
Levy of 1945:		
Poll	$2.00	
Personal	252.32	
Real Estate	613.33	
		867.65
Levy of 1946:		
Poll	$186.00	
Personal	766.89	
Real Estate	7,668.68	
		8,621.57
Levy of 1947:		
Poll	$110.00	
Personal	2,664.70	
Real Estate	29,704.25	
		32,478.95
Motor Vehicle Excise Taxes:		
Levy of 1945	$8.49	
Levy of 1946	35.42	
Levy of 1947	521.12	
		565.03
Reserve Fund—Overlay Surplus		1,802.26
Collector's Overpayment Account		197.19
Reserve for Petty Cash Advance		1.50
Retirement of Debt, Jr.-Sr. High School		16.11
Overlay Reserved for Abatement of Taxes:		
Levy of 1942	$394.00	
Levy of 1943	150.07	
Levy of 1944	4,025.70	
Levy of 1945	3,207.20	
Levy of 1946	3,709.40	
Levy of 1947	4,204.54	
		15,690.91
Overestimates:		
State Parks and Reservations	$47.10	
Tuberculosis Hospital Assessment	122.63	
		169.73
Water Available Surplus		37,318.50
Surplus Revenue		88,283.34
Unexpended Balances:		
Tax Title Expenses	$23.66	
Counsel Fees	105.85	
New Tank	342.97	
Hydrant, Montgomery Square	85.00	

Vessel Excise Taxes:			
Levy of 1946	$46.51		
Levy of 1947	85.20		
		131.71	
			43,918.63
Tax Possessions		1,640.62	
Tax Titles		12,037.47	
			13,678.09
Water Rates			599.30
Departmental:			
Health		$35.95	
Public Welfare		270.75	
Old Age Assistance		1,728.34	
Aid to Dependent Children		332.98	
State Aid to Highways		8,192.63	
County Aid to Highways		4,815.31	
			15,375.96
Overdrawn Accounts:			
Public Welfare		$30.75	
Old Age Assistance, Federal Grant, Expenses		86.62	
Interest		1.25	
			118.62
Underestimates:			
County Tax			3,687.02
New Tires for Hook and Ladder Truck		250.00	
Starfish		225.00	
Eradication of Shellfish Enemies and Transplanting of Seed		70.27	
Transplanting Shellfish		20.26	
Rat Control		10.88	
Chapter 90, Maintenance		5,848.30	
Barnes Road		18,485.15	
Spur Jetties		900.00	
A. D. C. Federal Grant, Adm. Expenses		24.89	
O. A. A. Federal Grant, Adm.		71.59	
Anna K. Barbey School Fund Income		37.49	
Zoning and By-Law Expenses		351.05	
Planning Board, Expenses		11.19	
		50.00	
			26,913.55

Overlay Deficits:			
Levy of 1937	$14.58		
Levy of 1938	82.16		
Levy of 1939	163.41		
Levy of 1940	89.23		
Levy of 1941	385.77		
	735.15		
	$205,329.85		$205,329.85

Debt Accounts

Net Funded or Fixed Debt	$218,000.00	Junior-Senior High School	$24,000.00
		Water Loan	194,000.00
	$218,000.00		$218,000.00

Trust Funds

Trust Funds, Cash and Securities	$23,831.68	Rebecca Clark Poor Fund	$1,275.61
		Anna K. Barbey Poor Fund	5,430.15
		Ichabod Norton Poor Fund	947.17
		Anna K. Barbey School Fund	10,769.22
		Cemetery Perpetual Care Fund	5,409.53
	$23,831.68		$23,831.68

SUMMARY OF APPROPRIATION ACCOUNTS — 1947

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
GENERAL GOVERNMENT:										
Moderator's Salary			$35.00			$35.00				
Selectmen's Salaries			1,200.00			1,200.00				
Selectmen's Expenses			1,000.00		*$ .20	946.76		$53.44		
Town Accountant's Salary			2,250.00			2,250.00				
Town Accountant's Expenses			200.00			194.61		5.39		
Treasurer's Salary			850.00			850.00				
Treasurer's Expenses			250.00			248.83		1.17		
Tax Title Expenses		$842.39			*31.75	850.48				$23.66
Collector of Taxes, Salary			900.00			900.00				
Collector of Taxes, Expenses			700.00		‡150.00	837.78		12.22		
Assessors' Salaries			900.00			900.00				
Assessors' Expenses			700.00		*50.00	744.95		5.05		
Town Clerk's Salary			300.00			300.00				
Town Clerk's Expenses			400.00			395.41		4.59		
Board of Registrars' Salaries			300.00			300.00				
Elections and Registrations			300.00		‡150.00	448.64		1.36		
Town Counsel's Salary			150.00			150.00				
Town Counsel's Expenses			25.00			7.71		17.29		

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Counsel Fees		105.85								105.85
Legal Fees on Title— East Chop Drive		150.00				150.00				
Rent of Hall			300.00			300.00				
Town Building, Supplies and Repairs			700.00			243.97		456.03		
PROTECTION OF PERSONS AND PROPERTY:										
Police Department:										
Chief of Police, Salary			2,490.00			2,490.00				
Regular Patrolman, Salary			1,975.00			1,975.00				
Day-Off Pay			420.00			380.00		40.00		
Patrolmen, Salaries			1,750.00			1,740.48		9.52		
Police Expenses:										
Use of Car			1,040.00			995.00		45.00		
Rent			155.00			155.00				
Fuel and Light			130.27	†$10.70						
				50.00		190.96		.01		

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Supplies			35.33			31.28		4.05		
Telephone			128.97	50.00		129.27		49.70		
New Stove			85.43			11.37	$50.00	24.06		
Committments			125.00			10.36	50.00	64.64		
Fire Department:										
Fire Chief, Salary			200.00			200.00				
Engineers' Salaries			200.00			160.50		39.50		
Superintendent of Fire Alarm, Salary			200.00			200.00				
Forest Fire Warden, Salary			50.00			50.00				
Firemen's Salaries			1,600.00			1,504.50		95.50		
Steward's Salaries			375.00			375.00				
Contingent Expenses			2,500.00			2,486.18		13.82		
Fighting Forest Fires			200.00			2.50		197.50		
New Tank		700.00				357.03				342.97
Hydrant—Montgomery Square		85.00								85.00
New Tires for Hook and Ladder Truck		250.00								250.00
Fire Lines			150.00			131.88		18.12		

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Hydrant Rental			6,750.00			6,750.00				
Repairs to Steamer House			800.00		*16.00	115.59		700.41		
Repairs to No. 4 Hose House			450.00			7.22		442.78		
Repairs to Highland Hose House			150.00					150.00		
Sealer of Weights and Measures:										
Salary			150.00			150.00				
Expenses			100.00			100.00				
Forestry Department:										
Moth Extermination			1,000.00			798.56		201.44		
Spraying by Plane Infected Woodland			200.00			126.75		73.25		
Removal of Branches, Brush and Loose Bark from Elms			300.00					300.00		
Trimming Trees			200.00			198.47		1.53		
Tree Warden's Salary			35.00			35.00				
HEALTH AND SANITATION:										
Board of Health, Salaries			300.00			300.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Health Expenses			1,100.00		‡400.00	1,267.92		232.08		
Collection of Offal			3,600.00		*.83	3,239.28		361.55		
Care of Dump and Sweeping Streets			2,500.00		*39.82	2,431.80		108.02		
Public Sanitaries, Salaries and Expenses, and Care of Beaches			1,500.00			1,385.47		114.53		
Inspector of Slaughtering, Salary			50.00			50.00				
Inspector of Slaughtering, Expenses			45.00			45.00				
Inspector of Animals, Salary			50.00			50.00				
Inspector of Milk, Salary			50.00			50.00				
Inspector of Milk, Expenses			25.00			25.00				
Fish Warden's Salary			1,000.00			1,000.00				
Fish Warden's Expenses			150.00			148.40		1.60		
Regulation Bags			50.00					50.00		
Eradication of Shellfish Enemies and Transplanting Shellfish		886.06	500.00			1,315.79				70.27
Starfish Project					225.00					225.00
Transplanting Shellfish					500.00	479.74				20.26
Establishing Markers at Ponds			50.00					50.00		
Rat Control		21.21	150.00			160.33				10.88

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
HIGHWAY DEPARTMENT:										
Superintendent of Streets, Salary			2,000.00			1,958.85		41.15		
Highway Contingent Fund	$6.88		4,000.00			3,987.95		5.17		
Dirt Roads			1,400.00			1,195.09	200.00	4.91		
Sidewalk Repairs			200.00			96.13		103.87		
Bulkheads and Bridges			800.00			496.21		303.79		
Cleaning Catch Basins			100.00			98.54		1.46		
Repairs to Hurricane Damages		7,293.79			1,538.50	2,039.90		6,792.39		
Chapter 90, Highway Maintenance		11,364.17	400.00		1,919.06	7,834.93				5,848.30
Snow Removal			500.00	200.00		697.63		2.37		
Painting Street Lines	29.68		200.00			170.11		.21		
Sealcoating Concrete Roads			8,500.00			6,180.55		2,319.45		
Resurfacing Munroe Ave.		238.84	3,000.00			3,238.84				
Jetties at Seawall		1,750.00						1,750.00		
Spur Jetties		2,900.00						2,000.00		900.00
Barnes Road		18,671.40	4,000.00		22,417.04	26,603.29				18,485.15
Maintenance of Raft and New Raft			150.00			121.86		28.14		
Oiling Temahegan Ave.			1,500.00			922.48		577.52		

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Repairs to Town Pier			500.00			375.35		124.65		
Dredging Oak Bluffs Harbor			10,000.00			3,000.00		7,000.00		
Construction of Pier at Bath Houses			4,000.00			3,989.00		11.00		
Repairs to Storm Damage at East Chop					‡7,000.00	6,984.00		16.00		
Hardsurfacing Shawmut Ave.			5,655.00			2,753.16		2,901.84		
Hardsurfacing Forest Hill Ave.			5,915.00					5,915.00		
Hardsurfacing Franklin Ave.			5,655.00					5,655.00		
Street Lighting			8,500.00			8,337.95		162.05		
Harbor Master, Salary			75.00			75.00				
Harbor Master, Expenses			75.00	†25.00		93.34		6.66		
PUBLIC WELFARE:										
Aid to Dependent Children, Federal Grant, Administration		9.92			84.97	70.00				24.89
Aid to Dependent Children, Federal Grant, Expenses	53.68				712.50	587.23				71.59
Aid to Dependent Children			2,500.00		‡600.00	3,011.20		88.80		

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Dependent Persons			6,000.00		§53.78	6,184.53			$30.75	
					‡14,000.00					
Old Age Assistance			25,000.00		*195.32	38,987.33	207.99			
Old Age Assistance, Federal				207.99	*244.60					
Grant, Expenses	5,895.89				22,135.45	16,778.77			86.62	
Old Age Assistance, Federal Grant, Administration	12.29				739.65	689.87				37.49
Soldier' Relief			800.00			603.82		196.18		
State and Military Aid			300.00			203.20		96.80		
SCHOOL DEPARTMENT:										
Salaries			41,510.00	400.00		40,776.86	1,000.00	133.14		
Expenses			7,800.00	1,000.00	1,72	8,367.17	400.00	34.55		
Income—Anna K. Barbey School Fund		215.90			135.15					351.05
Smith-Hughes Fund					87.24	87.24				
LIBRARY DEPARTMENT:										
Salaries			750.00			745.05		4.95		
Expenses			450.00		167.90	610.54		7.36		
Replacing Old Books for New			300.00			294.85		5.15		

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
PARK DEPARTMENT:										
Public Parks:										
Labor			2,000.00			1,999.68		.32		
Flowers			700.00			700.00				
Water			150.00			150.00				
Incidental Supplies, Freight, etc.			150.00	†250.00		398.35		1.65		
Petaluma Park			300.00			299.80		.20		
Mowing Three Parks			100.00			100.00				
Repairs to North Bluff			500.00			347.22		152.78		
Care and Maintenance of Tennis Courts			500.00	†200.00		700.00				
Asphalting Tennis Courts			1,560.00			1,500.00		60.00		
UNCLASSIFIED:										
Memorial Day			150.00			101.91		48.09		
Band			600.00			560.00		40.00		
Baseball			500.00				500.00			
Advertising			1,400.00	500.00		1,486.97		413.03		
Reserve Fund			500.00				485.70	14.30		
Mosquito Control			200.00			200.00				

SUMMARY OF APPROPRIATION ACCOUNTS — 1947 — Continued

	Balance January 1, 1947 Dr.	Balance January 1, 1947 Cr.	Appropriation	Transfer Cr.	Receipts	Payments	Transfer Dr.	Balance to Revenue	Balance December 31, 1947 Dr.	Balance December 31, 1947 Cr.
Town Reports			412.00			395.00		17.00		
Zoning and By-Law Expenses		32.55				21.36				11.19
Insurance			1,724.82			1,724.82				
Planning Board, Expenses		50.00								50.00
Lifeguard at Town Beach			400.00			340.00		60.00		
CEMETERIES:										
Chairman, Cemetery, Salary			75.00			75.00				
Cemetery Expenses			1,000.00		§78.66	945.57		133.09		
Purchase of Montgomery Lots			100.00			100.00				
WATER DEPARTMENT:										
Maintenance and Operation Costs			41,078.47		*75.00	37,726.92		¶3,426.55		
INTEREST AND MATURING DEBT:										
Maturing Debt			3,000.00			3,000.00				
Interest			700.00			701.25			1.25	
Totals	$5,998.42	$45,567.08	$256,860.29	$2,893.69	$73,850.14	$298,882.44	$2,893.69	$44,601.72	$118.62	$26,913.55

* Refund † Reserve Fund ‡ E. & D. § Income, Trust Funds ¶ Water Surplus

Report of the State Auditor

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Division of Accounts
State House, Boston 33

September 2, 1947

To the Board of Selectmen
Mr. Antone P. Mederios, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Oak Bluffs for the period from May 3, 1946 to May 27, 1947, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG,
Director of Accounts.

FXL:N

Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Oak Bluffs for the period from May 3, 1946, the date of the previous examination, to May 27, 1947, the following report being submitted thereon:

The records of financial transactions of the several departments receiving or disbursing money for the town,

or committing bills for collection, were examined, checked, and verified by comparison with the reports and records of the town accountant.

The books and accounts in the office of the accountant were examined and checked. The receipts as recorded were compared with the town treasurer's record of receipts and with the departmental records of payments to the treasurer, while the recorded payments were checked with the treasurer's record of disbursements and with the treasury warrants.

The ledger accounts were analyzed, the appropriations and transfers were checked with the town clerk's records of town meetings and with the records of the finance committee, and a balance sheet, showing the financial condition of the town on May 27, 1947, was prepared and is appended to this report.

The records of the town treasurer were examined and checked in detail. The recorded receipts were analyzed and checked to the accountant's books, with the departmental records of payments to the treasurer, and with the other sources from which money was paid into the town treasury, while the disbursements were checked with the treasury warrants.

The treasurer's cash balance on May 27, 1947 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by actual count of the cash in the office.

The payments on account of debt and interest were verified by comparison with the amounts falling due. It is recommended that the cancelled securities be kept on file in the treasurer's office.

The savings bank books representing the investment of the trust funds in the custody of the town treasurer were examined and listed. The income was proved and the amounts transferred to the town were verified.

The records of tax titles held by the town were examined and checked. The amounts added to the tax title account were compared with the collector's records, the reported redemptions and foreclosures were checked, and the tax titles on hand were listed and reconciled with the accountant's ledger.

The books and accounts of the town collector were examined and checked. The tax and excise accounts outstanding at the time of the previous examination, as well as all subsequent commitment lists, were audited and reconciled with the assessors' warrants. The payments to the treasurer were checked to the treasurer's cash book, the recorded abatements were compared with the assessors' records of abatements granted, the transfers to the tax title account were checked, and the outstanding accounts were listed and reconciled with the respective ledger accounts.

It is recommended that a determined effort be made to secure prompt settlement of the overdue taxes for the levies of 1937 to 1946, inclusive. Detailed lists of the outstanding taxes were prepared for the town collector in order to assist her in the collection of the outstanding accounts.

The commitments of departmental and water accounts were examined and checked. The recorded payments to the treasurer were compared with the treasurer's cash book, the abatements were verified, and the outstanding accounts were listed and reconciled with the respective ledger accounts.

The outstanding tax, departmental, and water accounts were verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received thereto it appears that the accounts, as listed, are correct.

The records of licenses and permits issued by the selectmen, town clerk, and milk inspector were examined

and the payments to the State and the town treasurer were verified.

The surety bonds of the officials required by law to furnish them were examined and found to be in proper form.

The accounts of the sealer of weights and measures, of the library and cemetery departments, as well as of all other departments collecting money for the town or committing bills for collection, were examined, checked, and reconciled with the treasurer's and the accountant's books.

In addition to the balance sheet mentioned, there are appended to this report tables showing a reconciliation of the treasurer's and the town collector's cash, summaries of the tax, excise, tax title, departmental, and water accounts, together with tables showing the condition and transactions of the trust funds.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

HBD:N

RECONCILIATION OF TREASURER'S CASH

Balance May 3, 1946	$55,957.05	
Receipts		
May 3 to December 31, 1946	261,331.69	
		$317,288.74
Payments		
May 3 to December 31, 1946	$205,193.03	
Balance December 31 1946	112,095.71	
		$317,288.74

Balance January 1, 1947		$112,095.71	
Receipts January 1 to May 27, 1947		69,151.64	
			$181,247.35
Payments			
January 1 to May 27, 1947		$124,389.83	
Balance May 27, 1947			
Cash in office, verified	$2,638.63		
The Martha's Vineyard National Bank	54,218.89		
		56,857.52	
			$181,247.35

The Martha's Vineyard National Bank

Balance May 27, 1947, per statement		$74,894.36
Balance May 27, 1947, per check book	$54,218.89	
Outstanding checks May 27, 1947, per list	20,675.47	
		$74,894.36

RECONCILIATION OF TOWN COLLECTOR'S CASH

Cash balance May 27, 1947, per table:		
Real Estate Taxes 1946	$347.74	
Unidentified receipts May 27, 1947	219.28	
		$567.02
Balance May 27, 1947:		
Cash in office, verified	$39.90	
The Martha's Vineyard National Bank	527.12	
		$567.02

The Martha's Vineyard National Bank

Balance May 27, 1947, per statement	$1,939.89

Balance May 27, 1947, per check book	$527.12	
Outstanding check No. 20, May 27, 1947	1,412.77	
		$1,939.89

TAXES—1937 - 1938 - 1939

	1937	1938	1939
Outstanding May 3, 1946	$214.78	$398.89	$533.87
Payments to treasurer May 3 to December 31, 1946	$200.20	$310.15	$309.56
Outstanding December 31, 1946 and May 27, 1947, per list:			
Real estate taxes	14.58	88.74	224.31
	$214.78	$398.89	$533.87

TAXES—1940 - 1941 - 1942

	1940	1941	1942
Outstanding May 3, 1946	$454.39	$1,053.75	$586.41
Payments to treasurer May 3 to December 31, 1946		$47.14	$24.57
Abatements May 3 to December 31, 1946		2.00	
Outstanding December 31, 1946	454.39	1,004.61	561.84
	$454.39	$1,053.75	$586.41
Outstanding January 1, 1947	$454.39	$1,004.61	$561.84
Payments to treasurer January 1 to May 27, 1947	$307.10	$310.62	$241.86

Outstanding			
May 27, 1947, per list			
Personal property taxes		141.67	
Real estate taxes	147.29	552.32	319.98
	$454.39	$1,004.61	$561.84

PERSONAL PROPERTY TAXES—1943

Outstanding May 3, 1946	$25.65
Outstanding	
December 31, 1946 and	
May 27, 1947, per list	$25.65

REAL ESTATE TAXES—1943

Outstanding May 3, 1946		$641.28
Payments to treasurer		
May 3 to December 31, 1946	$408.02	
Outstanding December 31, 1946 and		
May 27, 1947, per list	233.26	
		$641.28

POLL TAXES—1944

Outstanding May 3, 1946	$2.00
Abatement	
May 3 to December 31, 1946	$2.00

PERSONAL PROPERTY TAXES—1944

Outstanding May 3, 1946		$362.07
Payments to treasurer		
May 3 to December 31, 1946	$207.90	
Outstanding December 31, 1946	154.17	
		$362.07

Outstanding January 1, 1947	$154.17	
Overpayment to collector to be refunded	10.80	
		$164.97
Payments to treasurer January 1 to May 27, 1947	$2.70	
Personal property taxes 1944 reported as personal property taxes 1945	6.75	
Outstanding May 27, 1947, per list	155.52	
		$164.97

REAL ESTATE TAXES—1944

Outstanding May 3, 1946		$5,069.46
Payments to treasurer May 3 to December 31, 1946	$3,987.71	
Outstanding December 31, 1946	1,081.75	
		$5,069.46
Outstanding January 1, 1947	$1,081.75	
Real estate taxes 1945 reported as real estate taxes 1944	32.45	
Overpayment to collector to be refunded	1.09	
		$1,115.29
Real estate taxes 1944 reported as personal property taxes 1946	$175.93	
Outstanding May 27, 1947, per list	939.36	
		$1,115.29

POLL TAXES—1945

Outstanding May 3, 1946	$2.00
Outstanding December 31, 1946 and May 27, 1947, per list	$2.00

PERSONAL PROPERTY TAXES—1945

Outstanding May 3, 1946		$815.41
Payments to treasurer		
May 3 to December 31, 1946	$351.81	
Outstanding December 31, 1946	463.60	
		$815.41
Outstanding January 1, 1947	$463.60	
Personal property taxes 1944 reported as personal property taxes 1945	6.75	
Real estate taxes 1945 reported as personal property taxes 1945	27.00	
		$497.35
Payments to treasurer		
January 1 to May 27, 1947	$28.35	
Outstanding May 27, 1947, per list	469.00	
		$497.35

REAL ESTATE TAXES—1945

Outstanding May 3, 1946		$10,618.01
Payments to treasurer		
May 3 to December 31, 1946	$4,167.39	
Outstanding December 31, 1946	6,450.62	
		$10,618.01
Outstanding January 1, 1947	$6,450.62	
Overpayments to collector to be refunded	13.26	
		$6,463.88
Payments to treasurer		
January 1 to May 27, 1947	$878.34	

Real estate taxes 1945 reported as			
Personal property taxes			
1945	$27.00		
Personal property taxes,			
1946	177.94		
Real estate taxes 1944	32.45		
		237.39	
Outstanding May 27, 1947, per list		5,348.15	
			$6,463.88

POLL TAXES—1946

Outstanding May 3, 1946	$388.00	
Commitment May 3 to December 31, 1946, per warrant	2.00	
		$390.00
Payments to treasurer		
May 3 to December 31, 1946	$164.00	
Abatements		
May 3 to December 31, 1946	20.00	
Outstanding December 31, 1946	206.00	
		$390.00
Outstanding January 1, 1947		$206.00
Payments to treasurer		
January 1 to May 27, 1947	$12.00	
Abatements		
January 1 to May 27, 1947	8.00	
Outstanding May 27, 1947, per list	186.00	
		$206.00

PERSONAL PROPERTY TAXES—1946

Commitment per warrant		$16,557.00
Payments to treasurer	$15,255.86	
Abatements	476.85	

Outstanding December 31, 1946		824.29	
			$16,557.00
Outstanding January 1, 1947		$824.29	
Refund of personal property taxes 1946 reported as real estate taxes 1946		18.00	
Abatment of real estate taxes 1946, reported as personal property taxes 1946		268.20	
Taxes and interest reported as personal property taxes 1946:			
Real estate taxes 1944	$175.93		
Real estate taxes 1945	177.94		
Real estate taxes 1946	96.62		
Poll taxes 1947	24.00		
Motor vehicle and trailer excise:			
Levy of 1946	94.44		
Levy of 1947	59.27		
Interest on taxes	69.30		
Costs on taxes	2.10		
		699.60	
Vessel excise 1946 reported as personal property taxes 1946		85.71	
Overpayments to collector to be refunded		25.50	
			$1,921.30
Payments to treasurer January 1 to May 27, 1947		$265.71	
Abatements			
Abatements January 1 to May 27, 1947		14.40	
Outstanding May 27, 1947, per list		1,641.19	
			$1,921.30

REAL ESTATE TAXES—1946

Commitment per warrants	$136,782.12	
Overpayments to collector refunded	24.00	
		$136,806.12
Payments to treasurer	$114,599.06	
Abatements	1,342.95	
Outstanding December 31, 1946	20,864.11	
		$136,806.12
Outstanding January 1, 1947	$20,864.11	
Abatements reported in error	51.00	
Overpayments to collector to be refunded	334.60	
		$21,249.71
Payments to treasurer January 1 to May 27, 1947	$2,759.38	
Abatements January 1 to May 27, 1947	105.90	
Abatement of real estate taxes 1946 reported as personal property taxes 1946	268.20	
Refund of personal property taxes 1946 reported as real estate taxes 1946	18.00	
Transfers to tax titles not reported	1,368.15	
Real estate taxes 1946 reported as personal property taxes 1946	96.62	
Outstanding May 27, 1947, per list	16,285.72	
Cash balance May 27, 1947	374.74	
		$21,249.71

POLL TAXES—1947

Commitment January 1 to May 27, 1947, per warrant	$1,014.00	
Commitment not reported	2.00	
Abatement reported in error	2.00	
		$1,018.00

Payments to treasurer		
January 1 to May 27, 1947	$718.00	
Abatements January 1 to May 27, 1947	130.00	
Poll taxes 1947 reported as personal property taxes 1946	24.00	
Outstanding May 27, 1947, per list	146.00	
		$1,018.00

VESSEL EXCISE—1944

Outstanding May 3, 1946		$2.70
Payments to treasurer		
May 3 to December 31, 1946		$2.70

VESSEL EXCISE—1946

Commitment per warrant		$132.89
Vessel excise 1946 reported as personal property taxes 1946	$85.71	
Outstanding December 31, 1946 and May 27, 1947, per list	47.18	
		$132.89

MOTOR VEHICLE AND TRAILER EXCISE—1945

Outstanding May 3, 1946		$10.49
Payments to treasurer		
May 3 to December 31, 1946	$4.00	
Outstanding December 31, 1946	6.49	
		$10.49
Outstanding January 1, 1947	$6.49	
Refund of motor vehicle and trailer excise 1944 reported as motor vehicle and trailer excise 1946	2.00	
		$8.49
Outstanding May 27, 1947, per list		$8.49

MOTOR VEHICLE AND TRAILER EXCISE—1946

Commitments per warrants	$1,929.31	
Abatements and payments refunded	2.00	
		$1,931.31
Payments to treasurer	$1,602.33	
Abatements	28.07	
Outstanding December 31, 1946	300.91	
		$1,931.31
Outstanding January 1, 1947	$300.91	
Commitment January 1, 1947 to May 27, 1947, per warrants	86.91	
Interest reported as motor vehicle and trailer excise 1946	.02	
Overpayment to collector to be refunded	2.00	
Abatement and payment to be refunded	1.34	
		$391.18
Payments to treasurer January 1 to May 27, 1947	$222.84	
Abatements January 1 to May 27, 1947	4.00	
Refund of motor vehicle and trailer excise 1945 reported as motor vehicle and trailer excise 1946	2.00	
Motor vehicle and trailer excise 1946 reported as personal property taxes 1946	94.44	
Outstanding May 27, 1947, per list	67.90	
		$391.18

MOTOR VEHICLE AND TRAILER EXCISE—1947

Commitment January 1 to May 27, 1947, per warrants	$390.00

Abatements and payments to be refunded	2.90	
		$392.90
Payments to treasurer January 1 to May 27, 1947	$248.56	
Abatements January 1 to May 27, 1947	23.27	
Motor vehicle and trailer excise 1947 reported as personal property taxes 1946	59.27	
Outstanding May 27, 1947, per list	61.80	
		$392.90

INTEREST AND COSTS ON TAXES

	Interests	Cost
Cash balance May 3, 1946	$12.26	
Collections May 3 to December 31, 1946:		
Taxes:		
Levy of 1937	106.97	
Levy of 1938	144.38	
Levy of 1939	126.92	
Levy of 1941	7.92	
Levy of 1942	3.68	
Levy of 1943	48.79	
Levy of 1944	291.50	
Levy of 1945	153.91	
Levy of 1946	8.88	21.00
Motor vehicle and trailer excise:		
Levy of 1945	.07	
Levy of 1946	.56	
	$905.84	$21.00

Payments to treasurer		
May 3 to December 31, 1946	$905.82	$21.00
Cash balance December 31, 1946	.02	
	$905.84	$21.00
Cash balance January 1, 1947	$ .02	
Collections January 1 to May 27, 1947		
Taxes		
Levy of 1940	79.85	
Levy of 1941	68.33	
Levy of 1942	43.53	
Levy of 1944	48.34	
Levy of 1945	61.77	
Levy of 1946	52.46	2.10
Levy of 1947	.02	20.65
Motor vehicle and trailer excise		
Levy of 1946	2.85	
Levy of 1947	.02	
	$357.19	$22.75
Payments to treasurer January 1 to May 27, 1947	$287.87	$20.65
Interest reported as motor vehicle and trailer excise 1946	.02	
Interest and costs reported as personal property taxes 1946	69.30	2.10
	$357.19	$22.75

TAX TITLES

Balance May 3, 1946		$18,076.33
Payments to treasurer May 3 to December 31, 1946	$2,664.56	

Abatements			
May 3 to December 31, 1946		1,267.74	
Balance December 31, 1946		14,144.03	
			$18,076.33
Balance January 1, 1947		$14,144.03	
Transferred to tax titles not reported			
Taxes 1946	$1,368.15		
Interest	34.70		
		1,402.85	
Interest and costs on tax titles redeemed reported as tax titles		468.38	
			$16,015.26
Payment to treasurer			
January 1 to May 27, 1947		$2,972.07	
Tax titles foreclosed not reported		719.03	
Abatements not reported		8.06	
Balance May 27, 1947, per list		12,316.10	
			$16,015.26

TAX POSSESSIONS

Balance May 3, 1946			$1,120.47
Payments to treasurer			
May 3 to December 31, 1946		$500.00	
Balance December 31, 1946		620.47	
			$1,120.47
Balance January 1, 1947		$620.47	
Sale price in excess of book value of tax possessions		301.12	
Tax titles foreclosed not reported		719.03	
			$1,640.62
Balance May 27, 1947, per list			$1,640.62

SELECTMEN'S LICENSES AND PERMITS

Cash balance May 3, 1946		$64.50	
Licenses and permits issued May 3 to December 31, 1946:			
Amusement	$115.00		
Baggage	5.00		
Bowling	10.00		
Bus	30.00		
Checking	15.00		
Eel Pot	2.00		
Entertainment	6.00		
Garage	1.00		
Innholder	36.00		
Intelligence	2.00		
Junk	10.00		
Liquor	200.00		
Lodging house	116.00		
Oleomargarine	.50		
Pistol	3.00		
Scallop	82.00		
Shellfish	30.00		
Sunday	85.00		
Taxi	28.00		
Transient vendor	400.00		
Victualler	39.00		
		$1,215.50	
			$1,280.00
Payments to treasurer May 3 to December 31, 1946		$1,270.00	
Outstanding December 31, 1946		10.00	
			$1,280.00
Outstanding January 1, 1947		$10.00	
License and permits issued January 1 to May 27, 1947:			
Alcohol	$1.00		
Amusement	25.00		

Auctioneer	4.00		
Baggage	5.00		
Bowling	20.00		
Entertainment	5.00		
Garage	.50		
Innholder	24.00		
Intelligence	2.00		
Junk	20.00		
Liquor	2,650.00		
Lodging House	18.00		
Motor vehicle agent	10.00		
Oleomargarine	.50		
Pistol	3.50		
Shellfish	16.00		
Sunday	40.00		
Taxi	30.00		
Transient vendor	200.00		
Victualler	36.00		
		$3,110.50	
			$3,120.50

Payments to treasurer		
January 1 to May 27, 1947	$3,042.50	
Outstanding May 27, 1947, per list	78.00	
		$3,120.50

TOWN CLERK

Dog Licenses

Cash balance May 3, 1946			$81.00
Licenses issued May 3 to December 31, 1946:			
Males	26 @ $2.00	$52.00	
Spayed females	6 @ 2.00	12.00	
Females	12 @ 5.00	60.00	
			$124.00
			$205.00

Payments to treasurer			
May 3 to December 31, 1946		$189.60	
Fees retained			
May 3 to December 31, 1946		8.80	
Cash balance December 31, 1946		6.60	
			$205.00
Cash balance January 1, 1947		$6.60	
Licenses issued January 1 to May 27, 1947:			
Males	36 @ $2.00 $72.00		
Spayed females	16 @ 2.00 32.00		
Females	17 @ 5.00 85.00		
		$189.00	
			$195.60
Payments to treasurer			
January 1 to May 27, 1947		$139.20	
Fees retained			
January 1 to May 27, 1947		13.80	
Cash on hand			
May 27, 1947, verified		42.60	
			$195.60

TOWN CLERK

Sporting Licenses

Cash balance May 3, 1946			$22.50
Licenses issued			
May 3 to December 31, 1946:			
Series 1	5 @ $2.00 $10.00		
Series 2	42 @ 2.00 84.00		
Series 6	2 @ 5.25 10.50		
Series 12	2 @ .50 1.00		
		105.50	
			$128.00

Payments to Division of Fisheries and Game			
May 3 to December 31, 1946		$110.00	
Fees retained			
May 3 to December 31, 1946		12.25	
Cash balance December 31, 1946		5.75	
			$128.00
Cash balances January 1, 1947		$5.75	
Licenses issued			
January 1 to May 27, 1947:			
Series 1	8 @ $2.00	$16.00	
Series 2	49 @ 2.00	98.00	
Series 3	25 @ 3.25	81.25	
Series 4	8 @ 1.25	10.00	
Series 6	2 @ 5.25	10.50	
Series 12	1 @ .50	.50	
		216.25	
			$222.00
Payments to Division of Fisheries and Game			
January 1 to May 27, 1947		$191.75	
Fees retained			
January 1 to May 27, 1947		23.00	
Cash on hand May 27, 1947, verified		7.25	
			$222.00

SEALER OF WEIGHTS AND MEASURES

Collections May 3 to December 31, 1946	$31.48
Payments to treasurer May 3 to December 31, 1946	$31.48

HEALTH DEPARTMENT

Accounts Receivable

Outstanding May 3, 1946	$339.82

Commitments		
May 3 to December 31, 1946	408.87	
		$748.69
Payments to treasurer		
May 3 to December 31, 1946	$432.79	
Outstanding December 31, 1946	315.90	
		$748.69
Outstanding January 1, 1947	$315.90	
Commitments January 1 to May 27, 1947	1.56	
Commitment not reported	1.20	
Overpayment to be adjusted	.10	
		$318.76
Payments to treasurer		
January 1 to May 27, 1947	$16.85	
Outstanding May 27, 1947, per list	301.91	
		$318.76

COMFORT STATION

Receipts May 3 to December 31, 1946	$335.22
Payments to treasurer	
May 3 to December 31, 1946	$335.22

MILK INSPECTOR

Licenses issued May 3 to December 31, 1946:		
Milk	$24.00	
Pasteurization	10.00	
		$34.00
Payments to treasurer		
May 3 to December 31, 1946		$34.00
Licenses issued January 1 to May 27, 1947:		
Milk		$ .50
Cash balance May 27, 1947		$ .50

PUBLIC WELFARE DEPARTMENT

Temporary Aid—Accounts Receivable

Outstanding May 3, 1946	$150.75	
Commitment		
May 3 to December 31, 1946	1,922.00	
		$2,072.75
Payments to treasurer		
May 3 to December 31, 1946	$1,802.00	
Outstanding December 31, 1946 and		
May 27, 1947, per list	270.75	
		$2,072.75

Aid to Dependent Children—Accounts Receivable

Outstanding May 3, 1946	$453.46	
Commitments		
May 3 to December 31, 1946	788.68	
		$1,242.14
Payments to treasurer		
May 3 to December 31, 1946	$960.96	
Outstanding December 31, 1946	281.18	
		$1,242.14
Outstanding January 1, 1947	$281.18	
Commitments		
January 1 to May 27, 1947	481.15	
		$762.33
Outstanding May 27, 1947, per list		$762.33

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding May 3, 1946	$2,804.60	
Commitments		
May 3 to December 31, 1946	12,819.42	
		$15,624.02

Payments to treasurer		
May 3 to December 31, 1946	$14,184.79	
Outstanding December 31, 1946	1,439.23	
		$15,624.02
Outstanding January 1, 1947	$1,439.23	
Commitments		
January 1 to May 27, 1947	7,062.42	
		$8,501.65
Payments to treasurer		
January 1 to May 27, 1947	$7,062.42	
Outstanding May 27, 1947, per list	1,439.23	
		$8,501.65

VETERANS' BENEFITS

Accounts Receivable

Outstanding May 3, 1946		$210.00
Payments to treasurer		
May 3 to December 31, 1946	$120.00	
Outstanding December 31, 1946	90.00	
		$210.00
Outstanding January 1, 1947		$90.00
Commitment reported in error		$90.00

LIBRARY

Cash balance May 3, 1946	$16.71	
Receipts May 3 to December 31, 1946	170.91	
		$187.62
Payments to treasurer		
May 3 to December 31, 1946	$186.10	
Cash balance December 31, 1946	1.52	
		$187.62

Cash balance January 1, 1947		$1.52	
Receipts January 1 to May 27, 1947		31.73	
			$33.25
Payments to treasurer			
January 1 to May 27, 1947		$22.28	
Cash balance May 27, 1947		10.97	
			$33.25
Cash balance May 28, 1947		$10.97	
Receipts May 28 to June 8, 1947		5.47	
			$16.44
Payments to treasurer			
May 28 to June 8, 1947		$10.77	
Cash on hand June 8, 1947, verified:			
Fines	$4.17		
Petty cash	1.50		
		5.67	
			$16.44

WATER RATES

Outstanding May 3, 1946	$13,011.37	
Commitments		
May 3 to December 31, 1946	26,131.64	
		$39,143.01
Payments to treasurer		
May 3 to December 31, 1946	$38,113.03	
Abatements		
May 3 to December 31, 1946	112.60	
Outstanding December 31, 1946	917.38	
		$39,143.01
Outstanding January 1, 1947	$917.38	
Commitments		
January 1 to May 27, 1947	23,223.91	

Interest on water rates reported as water rates	2.04	
Appropriation refund reported as water rates	5.09	
		$24,148.42
Payments to treasurer January 1 to May 27, 1947	$10,392.25	
Abatements January 1 to May 27, 1947	7.00	
Outstanding May 27, 1947, per list	12,794.16	
Cash on hand May 27, 1947, verified	955.01	
		$24,148.42

INTEREST ON WATER RATES

Collections May 3 to December 31, 1946		$21.37
Payments to treasurer May 3 to December 31, 1946		$21.37
Collections January 1 to May 27, 1947		$8.63
Payments to treasurer January 1 to May 27, 1947	$6.59	
Interest on water rates reported as water rates	2.04	
		$8.63

CEMETERY DEPARTMENT

Sale of Lots and Graves

Cash balance May 3, 1946	$10.00	
Receipts May 3 to December 31, 1946	100.00	
		$110.00
Payments to treasurer May 3 to December 31, 1946	$100.00	
Cash balance December 31, 1946	10.00	
		$110.00

Cash balance January 1, 1947	$10.00	
Receipts January 1 to May 27, 1947	5.00	
		$15.00
Cash on hand May 27, 1947, verified		$15.00

REBECCA CLARK PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand May 3, 1946	$1,275.61	$1,275.61
On hand December 31, 1946	$1,275.61	$1,275.61
On hand May 27, 1947	$1,275.61	$1,275.61

Receipts		Payments	
May 3 to December 31, 1946			
Income	$22.43	Transfer to town	$22.43
January 1 to May 27, 1947			
No transactions recorded.			

ICHABOD NORTON PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand May 3, 1946	$947.17	$947.17
On hand December 31, 1946	$947.17	$947.17
On hand May 27, 1947	$947.17	$947.17

Receipts		Payments	
May 3 to December 31, 1946			
Income	$14.26	Transfer to town	$14.26
January 1 to May 27, 1947			
No transactions recorded.			

ANNA K. BARBEY PUBLIC WELFARE FUND

	Savings Deposits	Total
On hand May 3, 1946	$5,430.15	$5,430.15
On hand December 31, 1946	$5,430.15	$5,430.15
On hand May 27, 1947	$5,430.15	$5,430.15

Receipts		Payments	
May 3 to December 31, 1946			
Income	$81.76	Transfer to town	$81.76
January 1 to May 27, 1947			
No transactions recorded.			

ANNA K. BARBEY SCHOOL FUND

	Savings Deposits	Total
On hand May 3, 1946	$10,769.22	$10,769.22
On hand December 31, 1946	$10,769.22	$10,769.22
On hand May 27, 1947	$10,769.22	$10,769.22

Receipts		Payments	
May 3 to December 31, 1946			
Income	$107.95	Transfer to town	$107.95
January 1 to May 27, 1947			
No transactions recorded.			

CEMETERY PERPETUAL CARE FUNDS

	Cash	Savings Deposits	Total
On hand May 3, 1946	.....	$5,272.51	$5,272.51
On hand Dec. 31, 1946	$100.00	$5,259.53	$5,359.53
On hand May 27, 1947	$100.00	$5,259.53	$5,359.53

Receipts		Payments	
May 3, 1946 to May 27, 1947			
Bequest	$100.00	Added to savings deposits	$87.02
Income	48.34	Transferred to town	61.32
Withdrawn from savings deposits to be refunded	100.00	Cash in general treasury Dec. 31, 1946 and May 27, 1947	100.00
	$248.34		$248.34

TOWN OF OAK BLUFFS

Balance Sheet—May 27, 1947

General Accounts

ASSETS		
Cash:		
General	$56,857.52	
Petty Advance—Library	1.50	
		$56,859.02
Accounts Receivable:		
Taxes:		
Levy of 1937—Real Estate	$14.58	
Levy of 1938—Real Estate	88.74	
Levy of 1939—Real Estate	224.31	
Levy of 1940—Real Estate	147.29	
Levy of 1941:		
Personal Property $141.67		
Real Estate 552.32		
	693.99	
Levy of 1942—Real Estate	319.98	

LIABILITIES AND RESERVES		
Federal Withholding Taxes		$654.40
Proceeds of Dog Licenses, Due County		139.20
Reserve for Petty Cash Advance—Library		1.50
Tailings—Unclaimed Checks		226.90
Former Collector's Overpayment Account		223.51
Sale of Real Estate Fund		2,170.00
Sale of Cemetery Lots Fund		455.00
Cemetery Perpetual Care Bequest		100.00
Trust Fund Income:		
Charity Funds	$100.75	
Anna K. Barbey School Fund	215.90	
		316.65
Federal Grants:		
Aid to Dependent Children:		
Administration	$9.92	

Levy of 1943:			
Personal Property	$25.65		
Real Estate	233.26		
		258.91	
Levy of 1944:			
Personal Property	$144.72		
Real Estate	938.27		
		1,082.99	
Levy of 1945:			
Poll	$2.00		
Personal Property	469.00		
Real Estate	5,334.89		
		5,805.89	
Levy of 1946:			
Poll	$186.00		
Personal Property	1,615.69		
Real Estate	16,298.86		
		18,100.55	
Levy of 1947—Poll		146.00	
			26,883.23
Aid		226.82	
Old Age Assistance:			
Administration		42.06	
			278.80
Unexpended Balances			185,143.45
Reserve Fund—Overlay Surplus			1,802.26
Overlays Reserved for Abatement of Taxes:			
Levy of 1942		$574.24	
Levy of 1943		315.85	
Levy of 1944		4,144.31	
Levy of 1945		3,263.23	
Levy of 1946		4,131.01	
			12,428.64
Revenue Reserved Until Collected:			
Vessel Excise		$47.18	
Motor Vehicle and Trailer Excise		131.95	
Tax Title and Tax Possession		13,956.72	
Departmental		2,774.12	
Aid to Highways		23,659.20	
Water		13,749.17	
			54,318.34

Vessel Excise:		
Levy of 1946		47.18
Motor Vehicle and Trailer Excise:		
Levy of 1945	$8.49	
Levy of 1946	64.56	
Levy of 1947	58.90	
		131.95
Tax Titles	$12,316.10	
Tax Possessions	1,640.62	
		13,956.72
Departmental:		
Health	$301.81	
Temporary Aid	270.75	
Aid to Dependent Children	762.33	
Old Age Assistance	1,439.23	
		2,774.12
State Aid to Highways	$16,326.14	
County Aid to Highways	7,333.06	
		23,659.20
Water Rates		13,749.17
Overlay Deficits:		
Levy of 1941	$2.00	
Levy of 1947	128.00	
		130.00

Surplus Revenue:		
General	$58,094.90	
Water	2,264.71	
		60,359.61

Underestimates 1946:			
State Parks and Reservations			
Assessment			65.46
County Tax			1,656.62
Revenue 1947:			
Appropriations to be Provided for	$242,440.29		
County Hospital Assessment 1946 Paid	3,096.80		
		$245,537.09	
Deduct:			
Poll Taxes Committed	$1,016.00		
Appropriations from Water Receipts	41,078.47		
Estimated Receipts Collected to Date	24,737.03		
		66,831.50	
		178,705.59	
		$318,618.26	$318,618.26

Debt Accounts

Net Funded or Fixed Debt	$233,000.00	Junior-Senior High School Loan	$27,000.00
		Water Loan	206,000.00
	$233,000.00		$233,000.00

Trust Accounts

Trust Funds, Cash and Securities		$23,681.68	Public Welfare Funds:
Rebecca Clark Fund	$1,275.61		
Anna K. Barbey Fund	5,430.15		
Ichabod Norton Fund	947.17		
		$7,652.93	
Anna K. Barbey School Fund		10,769.22	
Cemetery Perpetual Care Funds		5,259.53	
		$23,681.68	$23,681.68

Town Clerk's Report

Returns of Births, Deaths and Marriages Recorded During 1946

BIRTHS

Date	Name of Child	Sex	Name of Parents
September 28, 1946:			
	Eleanor Mae Thurber	F	Adelbert E. and Leona E.
January:			
2	Harry Steven Burke	M	Francis L. and Barbara R.
3	Karen Lee Kidder	F	Paul W. and Lois M.
5	Judith Ann Frank	F	Francis A. and Sarah A.
8	Marsha Arlene Brown	F	Gardner N. and Arlene B.
10	Crystal Ann Lunn	F	Russell D. and Louise M.
11	Jane Martha Cunningham	F	Richard F. and Margaret
11	Natalie Marie Anderson	F	Frederick O. and Lillian M.
13	Brenda Joan Worden	F	Frederick H. and Dorothy
18	Eleanor Dale Fischer	F	Arnold M. and Priscilla
25	Sandra Ruth Madison	F	Lother and Freda
31	Cecile Filteau	F	Hector O. and Rita C.
February:			
1	Angela Katharine Waldron	F	Thomas B. and Eleanor L.
5	Robert Edward McClure	M	William J. and Jeanette M.
8	John Frank Rogers	M	Frank and Helen
17	Walter Edward Kszystyniak, Jr.	M	Walter E. and Barbara E.
18	Robert Earl Gilkes	M	Cooper A. and Amy E.
24	Alan Phillip Arbo	M	Erwin A. and Ruth U.
25	Jill Corinne Landers	F	Leslie and Viola
27	Martha Jean Mansfield	F	Richard D. and Evelyn
28	Lucille Annette Mortone	F	Anthony A. and Elaine B.
March:			
1	Hollis Lane Engley	M	Paul S. and Lucille
5	Joanne Shaw Willoughby	F	Hobart L. and Lora
6	Douglas Earle Seward	M	William C. and Barbara

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
6	David Alan Seward	M	William C. and Barbara
7	Delia Ann Duart	F	Francis M. and Hilda
12	Dennis Claude Metell	M	Francis K. and Fortunata
12	Joan Marie Fitzsimmons	F	Wallace L. and Margie
12	Evelyn Rose Pullen	F	William T. and Martha J.
15	Annie Elizabeth Denningham	F	Roger F. and Anna
20	Joyce Ann Perry	F	Antone J. and Gloria D.
24	Faith Ellen West	F	Eldon V. and Phyllis S.
26	June Denice Manning	F	James and Jacqueline
27	Douglas Miller Asselin	M	Hector A. and Eva M.
28	Rita Harrington	F	Richard H. and Marie L.
30	Edward William Vincent, Jr.	M	Edward W. and Hazel M.
April:			
2	Richard Donald Combra	M	Herbert A. and Martha J.
10	Adelbert Daniel Ferriera	M	Richard D. and Alice
11	Thomas Howard Iselin	M	Columbus O. and Eleanor E.
19	Eleanor Marie Francis	F	Carol I. and Barbara M.
19	Jerome Silva	M	Francis A. and Catherine F.
20	Bruce Look Abbott	M	Gordon and Hilda
22	Sandra Duarte	F	Victor J. and Gertrude
24	Jeanne Vivian Surprenant	F	Roger N. and Estelle
29	Marjorie Coutinho	F	John B. and Alice
May:			
1	Stephen Gary Steere	M	Jesse and Florence C.
3	David Perry	M	Henry O. and Shirley
6	Margaret Ann Leonard	F	Howard W. and Marjorie M.
13	Thomas Bryan Dolby	M	George I. and Olive L.
20	Linda Lee Silvia	F	Raymond A. and Alberta M.
22	Sonia Frances Zalewski	F	Henry F. and Elizabeth F.
29	Albert Thomas Clements	M	John T. and Catherine A.
29	Stephen Allan Marshall	M	George and Rose
June:			
7	Mary Curney Francis	F	Alfred J. and Adele F.
7	Aurora Ferreira	F	James D. and Aurora

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
8	Harry Brian Flanders	M	Leslie M. and Florence L.
12	Edmund Allen Kelley	M	Edmund L. and Johnnie S.
14	Robert Andrew Plante	M	Robert A. and Ruth E.
17	Carol Ann Figuiredo	F	William S. and Margaret
21	Romauld William Maher	M	Romauld W. and Ruth F.
22	Doreen Phyllis Deitz	F	Kenneth W. and Phyllis C.
25	Dolores David Whittemore	F	David L. and Angelina
27	Duncan Bruce Colter	M	Robert W. and Mary L.
July:			
2	Kristy Ann Entwistle	F	Sturgis E. and Barbara A.
4	Polly Daggett Downs	F	Donald D. and Joan W.
6	Brenda Berube	F	Donald A. and Pauline L.
7	Gerry Ann Silvia	F	Clifford N. and Geraldine
8	Cecily Comstock Wilson	F	David R. and Faith
12	Blanche Beatrice Willoughby	F	John A. and Louise C.
13	June Elsie Caldwell	F	Walter V. and Eileen
13	Susan Rena Rappaport	F	David and Adeline F.
15	Manuel Constantino Sylvia, Jr.	M	Manuel C. and Fanny E.
17	Russell Robert Rogers	M	Otis A. and Mary L.
21	Joseph Benjamin Robichau, III	M	Joseph B. and Betty
25	Elaine Phyllis Amaral	F	Anthony D. and Eleanor
August:			
2	John Frederick Nevin	M	John C. and Mary J.
11	Patricia Louise Kerns	F	Paul F. and Erma
11	Terry Lee Boyd	M	Clifford S. and Olga F.
11		F	
16	Rogers Herbert Gibson	M	Frank G. and Gertrude
17	Stephen Gibbons Hartman	M	Clarence L. and Nancy
23	Melvin Francis Cleveland, Jr.	M	Melvin F. and Barbara E.
31	Patrick Wellington Mitchell	M	Peter F. and Elizabeth C.
September:			
3	Robert Pacheco	M	Armando and Helen
11	Shirley Louise Duarte	F	Maynard S. and Helen
23	Cynthia Ann Bartlett	F	Wallace C. and Barbara A.

BIRTHS—Continued

Date	Name of Child	Sex	Name of Parents
27	Harold Ainsworth Tilton, Jr.	M	Harold A. and Edna
27	Dennis Rose	M	Manuel and Betty
29	Dennis Joseph Buranich	M	Nicholas and Hilda L.
29	Nanette Mary West	F	Robert E. and Dorothy
October:			
8	Margaret Sidley Mayhew	F	Benjamin C. and Eileen
11	John Herbert Lewis	M	John S. and Barbara
12	Stephen Bryant	M	Nelson S. and Jean E.
12	Robert Alan Norton	M	Benjamin E. and Evelyn
18	Sara Ellen Nutter	F	Harold and Ruth
18	Jacquelyn Perlstein	F	Harry and Irene
26	Thomas Henry Trainor	M	Henry F. and Mary Jo
November:			
2	Cathy Robin Convery	F	Robert E. and Elizabeth
9	Bradford Combra	M	Philip R. and Anita
9	Sharon Ann Alley	F	Albion A. and Ethel
10	Rayna Nancy Costa	F	Raymond D. and Elsie
11	Brentford Ferriera	M	Alfred D. and Catherine
13	Robert Stephen Masedo	M	Augustine and Madeline
19	Loree Marcine Amaral	F	Robert E. and Beatrice
21	Daniel Herbert Metell	M	Herbert D. and Ledwina
26	James Duarte	M	Manuel S. and Emelia
30	Yvonne Ann DeBettencourt	F	Edward T. and Ida
December:			
1	Joseph Michael Smith	M	Edward and Antonia
4		F	Manuel C. and Priscilla
5	Michael de Bettencourt	M	Antone K. and Helen
6	Bonnie Gay Sherwood	F	Walter J. and Natalie
15	Theodore Filteau	M	Theodore and Rita
18	Dorothy Louise King	F	Louis F. and Helen
24	Linda Noel Silva	F	Albert T. and Drusilla
24	Stephen Landers	M	Edwin I. and Olive
25	Frank Mark Baird	M	Arthur R. and Vianna R.
28	Gale Jean Searle	F	Edwin L. and Grace
31	Claudia Metell	F	Alfred M. and Ruth
31	Jane Elizabeth Waters	F	Charles F. and Violet

MARRIAGES

Date	Names	Residence
January:		
1	Herman Thomas Wells, Jr. Lois Audrey Heathman	Providence, Rhode Island Providence, Rhode Island
1	Hanson E. Campbell Emily E. Heathman	Oak Bluffs, Mass. Oak Bluffs, Mass.
11	Frank C. Phillips Mary Delphina Silvia (Medeiros)	Tisbury, Mass. Oak Bluffs, Mass.
February:		
1	Herbert D. Metell Ledwine Ann Borges	Oak Bluffs, Mass. New Bedford, Mass.
14	John Souza Lewis Barbara Jean Pond	Oak Bluffs, Mass. Oak Bluffs, Mass.
15	Herbert David Costa Phyllis Beverly Sulham	Oak Bluffs, Mass. Oak Bluffs, Mass.
March:		
28	Edward Colleton Lillian P. Beatty Luce	Tisbury, Mass. Tisbury, Mass.
April:		
14	Thomas Joseph Howard Dorothy Ormabee Tilton	Tisbury, Mass. Tisbury, Mass.
May:		
31	John Dias, Jr. Mildred Theresa Amancio	New Bedford, Mass. New Bedford, Mass.
June:		
8	Joseph M. Machado Barbaradean Ricci	Oak Bluffs, Mass. Oak Bluffs, Mass.
27	Ralph Roland Devine Olive Virginia Cecelio	Tisbury, Mass. Tisbury, Mass.
July:		
4	Allen F. Pierce Helen M. Correllus	Barnstable, Mass. Bourne, Mass.
12	Walter C. Anderson Marion V. Gaffney	Glenolden, Pa. Fall River, Mass.

MARRIAGES—Continued

Date	Names	Residence
August:		
22	Gordon Costa	Oak Bluffs, Mass.
	Mildred Louise (Dunnell) Hall	Oak Bluffs, Mass.
23	Joseph Tarvers	Oak Bluffs, Mass.
	Virginia (Amaral) Ferriera	Oak Bluffs, Mass.
September:		
20	Manuel Oliver	New Bedford, Mass.
	Matilda F. Medeiros	Oak Bluffs, Mass.
28	Keiver LeBert Magee	Tisbury, Mass.
	Evamae Look	Oak Bluffs, Mass.
October:		
5	Francis Charles Madeiros	Oak Bluffs, Mass.
	Dorothy Jeanette (Fuller) Brooks	Oak Bluffs, Mass.
13	Eugene Wilfred Bergeron	Oak Bluffs, Mass.
	Hilda Bernice Antunes	Oak Bluffs, Mass.
November:		
27	Nelson William Amaral	Oak Bluffs, Mass.
	Barbara Ann DeBettencourt	Oak Bluffs, Mass.
29	Manuel Swartz Figueirdo	Tisbury, Mass.
	Eileen Ruth McLaughlin	Edgartown, Mass.
29	Raymond Robert Maciel	Tisbury, Mass.
	Virginia Gomes Camacho	Oak Bluffs, Mass.
December:		
24	Earl Lewis Dowd	Gilead, Conn.
	Helen Greene	Willimantic, Conn.

DEATHS

Date	Names	Age	Residence
December 26, 1946:	Mary A. Heatley	87	Oak Bluffs, Mass.
January:			
2	Caroline J. Smith	86	Chilmark, Mass.
4	John S. Phillips	66	Oak Bluffs, Mass.
4	Isaac Maynard Studley	79	Oak Bluffs, Mass.
11	Natalie Marie Anderson	8 hrs.	Oak Bluffs, Mass.
12	Mary (Roderick) Rose	82	Oak Bluffs, Mass.
23	Donald E. Armitage	4	Tisbury, Mass.
29	Walter C. Place	73	Oak Bluffs, Mass.
February:			
5	Serophim C. DeSilva	62	Oak Bluffs, Mass.
7	Robert Edwin McClure	2 days	Tisbury, Mass.
10	Joseph D. Sylva	53	Oak Bluffs, Mass.
26	Joseph Malaquios	67	Oak Bluffs, Mass.
27	Adalyn A. Ripley	84	Oak Bluffs, Mass.
March:			
17	Margaret Jones	85	Oak Bluffs, Mass.
20	Antone C. Rocker	71	Oak Bluffs, Mass.
April:			
2	William A. Harding	71	Oak Bluffs, Mass.
19	Emma F. B. Cromwell (Beetle)	84	Tisbury, Mass.
21	Emma M. Whiting	69	West Tisbury, Mass.
26	Fred M. Allen	76	Oak Bluffs, Mass.
28	Albert Rivers Clements	62	Oak Bluffs, Mass.
May:			
21	James L. Madison	1	Gay Head, Mass.
25	Naomi P. Belain (Sylvia)	77	Gay Head, Mass.
25	Noreen Mary Allen	69	Oak Bluffs, Mass.
30	Isabelle H. Silvia	66	Oak Bluffs, Mass.
30	Harry B. Weeks	73	Edgartown, Mass.
June:			
2	Samuel Howard Flanders	86	Chilmark, Mass.
4	Manuel Ferreira	84	Oak Bluffs, Mass.

DEATHS—Continued

Date	Names	Age	Residence
5	Alfred E. Vondermuhll	67	Oak Bluffs, Mass.
9	Grace M. Mullin	62	Oak Bluffs, Mass.
10	Edith A. Dewson	61	Tisbury, Mass.
23	William H. McCarthy	73	Providence, R. I.
30	Laura J. Speare	85	Edgartown, Mass.
July:			
5	Josephine R. Bodfish	78	Tisbury, Mass.
7	Cynthia S. Johnson	85	Tisbury, Mass.
7	Florence A. Freeman	64	Oak Bluffs, Mass.
17	Rena Murphy (Stevens)	50	Tisbury, Mass.
22	Carlton E. Reed	62	Chilmark, Mass.
25	William H. Dugger	65	Everett, Mass.
August:			
2	Samuel J. King, Sr.	72	Oak Bluffs, Mass.
4	Jessie L. Gardner	85	Edgartown, Mass.
10	Nora A. Donahue	75	Providence, R. I.
11	Stillborn		
11	Charissa A. (Kingsley) Thomson	77	Norwood, Mass.
23	Frances W. Hussey	96	Oak Bluffs, Mass.
September:			
5	Evelina W. Look	84	West Tisbury, Mass.
9	Clarence Lester McCoy	53	Winterpark, Florida
13	Nettie R. Fuller	87	Tisbury, Mass.
15	Mary G. Luce	65	Edgartown, Mass.
19	Mary B. Tucker	65	Riverside, R. I.
20	Mary B. Luce	88	Tisbury, Mass.
26	Edward A. Belisle	75	Edgartown, Mass.
October:			
2	Antonio G. (Camacho) Costro	53	Oak Bluffs, Mass.
12	Sarah Eunice Conroy	71	Tisbury, Mass.
14	Mary E. Fortin	86	Oak Bluffs, Mass.
23	Emma (Conway) Lewis	59	Oak Bluffs, Mass.
30	William Ward Claghon	73	Tisbury, Mass.

DEATHS—Continued

Date	Names	Age	Residence
November:			
1	Emery N. Noyes	86	Oak Bluffs, Mass.
3	Violet (Greenwood) Castle	70	Oak Bluffs, Mass.
15	Rhoda C. Swift (Luce)	81	Tisbury, Mass.
20	Antone B. Andrade	74	Edgartown, Mass.
25	Mae Lillian Hinckley	81	Tisbury, Mass.
29	Phoebe G. Cross	81	Edgartown, Mass.
December:			
1	Olaf Carlson	67	Oak Bluffs, Mass .
15	Stillborn	M	
15	Margaret Howland	84	West Tisbury, Mass.
21	Antone J. DeCosta	75	Tisbury, Mass.
25	Ann (Baldwin) Duquette	75	Oak Bluffs, Mass.
25	Harvey Low Morrill	81	Oak Bluffs, Mass.
27	Charlise Shew	9 mos.	Oak Bluffs, Mass.
31	Leonard Bliss Vincent	67	Edgartown, Mass.

SUMMARY OF RETURNS

The following are statistics of Births, Marriages and Deaths recorded during the year 1947:

Births:			
Males—Residents	17		
Non-Residents	37		
		54	
Females—Residents	19		
Non-Residents	46		
		65	
			119
Marriages			23
Deaths:			
Residents		32	
Non-Residents		38	
			70

DOG LICENSE ACCOUNT

46 Males @ $2.00	$92.00	
22 Females @ $5.00	110.00	
19 Spayed Females @ $2.00	38.00	
		$240.00
Payments to Treasurer	$222.60	
87 Clerk's Fees @ 20c	17.40	
		$240.00

SPORTING LICENSES FOR 1947

11	Resident Citizen's Fishing Licenses @ $2.00	$22.00
96	Resident Citizen's Hunting Licenses @ $2.00	192.00
27	Resident Citizen's Sporting Licenses @ $3.25	87.75
10	Resident Citizen's Female and Minor Fishing Licenses @ $1.25	12.50
4	Resident Citizen's Trapping Licenses @ $5.25	21.00
2	Non-Resident Citizen's 3-Day Fishing Licenses @ $1.50	3.00
3	Duplicate of Lost Licenses @ 50c	1.50
8	Resident Citizen's Sporting and Trapping Licenses	Free
2	Resident Military or Naval Service Sporting Licenses	Free
		$339.75
	Payments to Division of Fisheries and Game	$302.25
150	License Fees Retained @ 25c	37.50
		$339.75

Anna L. Oliver

Town Clerk

Report of Library Trustees

The Library Trustees submit the report of the Librarian, showing circulation in each department of the Public Library and wish to thank all who have in any way contributed to the Library either by gifts or loans.

We also wish to thank the Librarian for her interest and co-operation both with the trustees and the public.

CHARLES E. DOWNS,
WALTER C. RIPLEY,
DOROTHY B. BUNKER,
Library Trustees.

Report of Librarian

To the Library Trustees:

The Librarian wishes to submit the following report for the year 1947:

Total circulation of books and magazines		18,446
Fiction	14,599	
Non-Fiction	906	
Juvenile Fiction	1,792	
Juvenile Non-Fiction	100	
Magazines	1,049	
Magazines subscribed to for the year		22

162 Books as gifts
230 New Books Purchased
360 Summer Cards

Also used $300.00 in the replacement of books, as asked for in the budget for 1946.

Respectfully submitted,

DOROTHY BUNKER,
Librarian.

Report of Chief of Police

January 8, 1948

To the Honorable Board of Selectmen
Antone H. Alley, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

I hereby submit my yearly report as head of your Police Department. I take pleasure in thanking you for your splendid cooperation in the enforcement of law and order and the prevention of crime.

I wish to extend my sincere appreciation to the School Department, parents and all others interested in the youth of our town for their untiring efforts and assistance in the prevention of juvenile delinquency. I feel that only through this spirit of cooperation of parents, school faculty and committee, other public officials, and all interested citizens plus the earnest efforts of the police in the exercise of good judgment and sound reasoning can real progress be made in solving this nationally wide problem of juvenile delinquency and furthering the development of future citizens with wholesome characters knowing the benefits to themselves and to their communities of an attitude of conformity with lawful requirements.

ARRESTS AND PROSECUTIONS

Crimes Against the Person:	
Assault	4
Crimes Against Property:	
Breaking and Entering and Larceny	1

Juveniles:	
Vandalism	2
Larceny	5
Motor Vehicle Violation	1
Crimes Against Public Order:	
Adultery	1
Violations of By-Laws	4
Delinquency	8
Disturbing the Peace	12
Operating Under the Influence	13
Drunkenness	40
Fornication	1
Motor Vehicle Laws	14
Non-Support	1
Total Arrests or Prosecutions	107

Respectfully submitted,

ALFRED D. FERRIERA
Acting Chief of Police.

Report of Shellfish Warden

To the Honorable Board of Selectmen
Antone H. Alley, Chairman
Oak Bluffs, Massachusetts

Gentlemen:

The following is a report of the Shellfish Department for 1947.

There were approximately 1,785 bushels of quahaugs taken from Oak Bluffs waters, mainly from Sengekentacket Pond by commercial fishermen.

A large number of family permits were issued, the greater number going to summer residents who get much enjoyment taking shellfish and crabs for their own use. The total amount taken was small as few took more than a fraction of their legal limit.

Seed clams were purchased from the State to the amount of 320 bushels, of which 146 bushels were planted in Sengekentacket Pond and 174 bushels in Lagoon Pond. These seed appear to be doing quite well. The seed quahaugs planted in Oak Bluffs Harbor last year have grown well and are now of good size.

The Starfish Project early this year took 750 bushels of starfish from Lagoon Pond.

Seed scallops transferred from Sengekentacket Pond to Lagoon did well and spawned strongly and there is at present a fine set of seed in that Pond.

Our Representative obtained additional lobsters which were liberated in Lagoon Pond this year.

Commercial fishermen took:

2,428 bushels of scallops from Sengekentacket Pond

174 bushels of scallops from Lagoon Pond

68 bushels of scallops from Oak Bluffs Harbor

About 56 bushels of scallops were taken on family permits from Oak Bluffs waters.

Shellfish propagation and the eradication of their enemies show distinct value to increase our resources.

Respectfully submitted,

H. WESTON CHASE,
Shellfish Warden.

Report of Water Department

Annual Report for Year 1947

The Water Commissioners submit the following statistics which show that the Water Department again experienced a good year.

Total Services Connected	1,390
Total Number Fire Hydrants	106
New Services Installed	24
Vacant Services Re-connected	19
Pumps discontinued for Town Water Service	10
Services Renewed	24
Services Repaired	13
Main Extensions Renewed (Towanticut St.)	1
Total Pumpage for the Year 1947	67,725,260

Water Commitments, year 1947	$41,766.92
Less 1947 Abatements	50.51
Net Water Commitments, year 1947	$41,716.41
Uncollected Water Commitments	$599.29

Collections 1946 Water Commitments	$888.82
Collections 1947 Water Commitments	41,137.26
Total Collections, year 1947	$42,026.08

Appropriations for Operating Expense	$12,290.30	
Other Appropriations	5,608.67	
Payment on Note	12,000.00	
Interest on Note	2,500.00	
Payment to the Town of Oak Bluffs	5,252.45	
Total Appropriations, year 1947		$37,651.42
Surplus Revenue, year 1947		$4,374.66
Water Surplus Reserve, Jan. 1st, 1947		$32,944.34
Water Surplus Reserve, Dec. 31st, 1947		$37,319.00

Respectfully submitted,

MANUEL C. ROSE, JR.,
MANUEL A. CATON,
Water Commissioners.

Report of Finance Committee

1948

GENERAL GOVERNMENT

Moderator's Salary		$35.00
Selectmen's Salaries	$1,200.00	
Expenses	1,000.00	
		2,200.00
Accountant's Salary	$2,250.00	
Expenses	200.00	
		2,450.00
Treasurer's Salary	$1,200.00	
Expenses	350.00	
Tax Title Expenses	1,000.00	
		2,550.00
Collector of Taxes, Salary	$1,200.00	
Expenses	800.00	
		2,000.00
Assessors' Salaries	$900.00	
Expenses	800.00	
		1,700.00
Town Counsel, Salary	$150.00	
Expenses	25.00	
		175.00

Town Clerk's Salary	$300.00		
Expenses	400.00		
		700.00	
Board of Registrars' Salaries	$300.00		
Elections and Registrations	450.00		
		750.00	
Town Building, Incidental Supplies and Repairs		700.00	
Rent of Hall		300.00	
			$13,560.00

Protection of Persons and Property

POLICE DEPARTMENT

Chief of Police, Salary		$2,490.00	
Regular Patrolman, Salary		1,975.00	
Patrolman, Salaries		1,750.00	
Day-off pay for two men, one day off in seven, not during the months of July and August		420.00	
Police Expenses:			
Rent	$150.00		
Improvements to Building	50.00		
Use of Car	1,040.00		
Fuel and Light	180.00		
Telephone	175.00		
Supplies	50.00		
Committments	75.00		
		1,720.00	
			$8,355.00

FIRE DEPARTMENT

Fire Chief, Salary	$200.00	
Engineers' Salaries	200.00	
Supt. of Fire Alarm, Salary	200.00	
Forest Fire Warden, Salary	50.00	
Firemen's Salaries	1,600.00	
Steward's Salaries	375.00	
Painting Steamer House	500.00	
Repairs to No. 4 Fire House	500.00	
Painting Highland Hose House	250.00	
New Tires (Additional)	100.00	
New Hose, 500 Feet	700.00	
Hydrant Rental	6,750.00	
Fire Lines	300.00	
Contingent Expenses	3,000.00	
		$14,725.00

SEALER OF WEIGHTS AND MEASURES

Sealer's Salary	$150.00	
Expenses	150.00	
		$300.00

FORESTRY DEPARTMENT

Extermination of Gypsy Moth, Brown Tail Moth and Tent Caterpillars	$1,000.00	
Overhauling and Care of Truck	75.00	
Care of Trees, Trimming and Removing Branches	150.00	

Extermination of Poison Ivy	500.00	
Tree Warden Salary	35.00	
		$1,760.00

HEALTH AND SANITATION

Board of Health, Salaries	$300.00	
Health Expenses	1,200.00	
Collection of Offal	3,500.00	
Care of Dump and Sweeping Streets	2,500.00	
Public Sanitaries, Salaries and Expenses and Care of Beaches	1,500.00	
Inspector of Slaughtery, Salary	50.00	
Expenses	45.00	
Inspector of Animals, Salary	50.00	
Inspector of Milk, Salary	50.00	
Expenses	25.00	
Fish Warden's Salary	1,000.00	
Expenses	200.00	
Regulation Bags	50.00	
Establishing Markers at Ponds	50.00	
Transplating Shellfish and Eradication of Shellfish Enemies	500.00	
Mosquito Control	900.00	
Rat Control	200.00	
		$12,120.00

HIGHWAY

Superintendent of Streets, Salary		$2,500.00	
Highway Contingent Fund		5,000.00	
Dirt Roads		1,400.00	
Sidewalk Repairs		200.00	
Bulkheads and Bridges		600.00	
Cleaning Catch Basins		100.00	
Building Catch Basin on Pequot Ave.		150.00	
Snow Removal		500.00	
Painting Street Lines		300.00	
Resurfacing Concrete Roads		8,000.00	
Street Lighting		8,500.00	
Repairs to Town Garage		800.00	
Oiling Hiawatha Avenue		170.00	
Resurfacing Munroe Avenue		2,575.00	
Snow Plow		500.00	
Steps at Pier-Bathing Beach		200.00	
Repairs to Town Pier		500.00	
Maintenance of Rafts		50.00	
Drainage Basin on Nantucket Ave.		225.00	
Barnes Road		5,000.00	
Stone Jetty at entrance Oak Bluffs Harbor, Town Share		4,000.00	
Rip Rap 100' at timber bulkhead East Chop		3,000.00	
Spur Jetties—50' each East Chop entrance V. H. Harbor		2,000.00	
Harbor Master, Salary	75.00		
Expenses	75.00		
		150.00	
			$46,420.00

PUBLIC WELFARE

Dependent Persons	$6,000.00	
Aid to Dependent Children	3,500.00	
Old Age Assistance	40,000.00	
State and Military Aid	300.00	
Soldiers' Relief	800.00	
		$50,600.00

SCHOOL DEPARTMENT

School Department, Salaries and Expenses:

Supt. of Schools, Salary	$1,300.00
Postage and Other Office Expenses	40.00
Clerk in Supt.'s Office	440.00
Conference and Employment of Teachers	75.00
Secretary School Committee	100.00
Teachers' Salaries	38,055.00
Janitor's Salary	2,120.00
Nurse	760.00
School Physician	200.00
Attendance Officer	100.00
Textbooks	1,000.00
Instructional Supplies	1,000.00
Janitor's Supplies	200.00
Coal	1,000.00
Oil	1,000.00
Electricity	720.00
Water	120.00

Telephone	60.00	
Repairs	1,000.00	
Transportation	900.00	
Miscellaneous	500.00	
Vocational Supplies	300.00	
		$50.990.00
New Boilers at Elementary School		4,000.00
Library Department:		
Library Salaries	600.00	
Books	300.00	
General Expenses	600.00	
Painting Interior of Library	150.00	
		1,650.00
		$56,640.00

RECREATIONAL AND UNCLASSIFIED

Public Parks:		
Labor	$3,000.00	
General Expenses for Supplies, etc.	300.00	
Water	225.00	
Plants	700.00	
		$4,225.00
North Bluff	$100.00	
Petaluma Park	100.00	
Waban Park	300.00	
Tennis Courts and Care and Maintenance	600.00	

Mowing Parks		100.00	
			$1,200.00
			$5,425.00

Unclassified:

Change of Plumbing at Bath Houses		$1,000.00	
Maintenance of Bath Houses		500.00	
			$1,500.00
Reserve Fund		$500.00	
Memorial Day		150.00	
Town Reports		412.00	
Baseball		500.00	
Band		600.00	
Advertising	$900.00		
M. V. Bass Derby	500.00		
			$1,400.00
Insurance			$1,906.76
			$6,968.76

CEMETERY DEPARTMENT

Chairman, Board, Salary	$75.00	
Cemetery Expenses	1,000.00	
		$1,075.00

MATURING DEBT

Maturing Debt	$3,000.00	
Interest	650.00	
		$3,650.00
		$221,598.76

WATER DEPARTMENT

Operating Expenses:

Water Commissioner's Salaries	$450.00
Supt. Salaries	2,430.00
Clerical Salaries	1,820.00
Clerical Assistance	180.00
Labor	3,120.00
Truck Expenses	400.00
General Repairs	500.00
Pumping Station Repairs	800.00
Electricity Energy	3,000.00
Small Tools	250.00
General Supplies	400.00
Coal (20 Ton)	500.00
Freight	100.00
Office Supplies	50.00
Office and Shop Electricity	50.00
Postage and Printing	150.00
Telephone	100.00
Insurance	200.00

All Other:

Inventory Supplies for Service, etc.	3,000.00
Hudson Ave. Main Extension Renewal	1,300.00
Repairs to Reservoir (New Concrete Wall)	1,000.00
Emergency Fund	1,000.00
Payment to Town	5,252.45

Payment on Note	12,000.00	
Interest on Note	2,350.00	
		$40,402.45

The committee also recommends that the $40,402.45 recommended for the Water Department for Maintenance and Operation Costs be transferred from Water Revenue.

The committee also recommends that the work for the new boilers for the elementary school be let out to the lowest bidder.

Respectfully submitted,

H. WESTON CHASE,
Chairman.

Warrant
for the Annual Town Meeting, 1948

COMMONWEALTH OF MASSACHUSETTS
Dukes County, ss.

To either of the Constables in the Town of Oak Bluffs, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Oak Bluffs, who are qualified to vote in town affairs and elections to assemble at the Sacred Heart Parish Hall, Wamsutta Avenue, in said Oak Bluffs on Tuesday, February 10, 1948, at seven o'clock in the evening, then and there to act upon the following articles:

ARTICLE 1. To elect the following officers on the official ballot:

A Moderator, for one year.
A Selectman and member of the Board of Public Welfare, for three year.
A Town Clerk, for one year.
A Town Treasurer, for one year.
A Collector of Taxes, for one year.
A Member of the School Committee, for three years
A Tree Warden, for one year.
A Cemetery Commissioner, for three years.
A Park Commissioner, for three years.
A Water Commissioner, for three years.
Two (2) Constables, for one year.
Five (5) Members of the Finance Committee, for three years.
A Member of the Planning Board, for five years.

"Yes" or "No" on the following question:

"Shall the provisions of section forty of chapter seventy-one of the General Laws, as amended, relative to equal pay for men and women teachers be in force in this town?"

The polls for the reception of votes for the aforesaid officers will be open at seven o'clock in the morning on Wednesday, February 11, 1948, and shall close at six o'clock in the afternoon.

ARTICLE 2. To choose all other necessary town officers.

ARTICLE 3. To hear the reports of the Selectmen and other Boards and Committees.

ARTICLE 4. To see what sums of money the town will vote to raise and appropriate for the payment of town debt and necessary expenses of the several departments for the current year and to act upon the recommendations of the finance committee.

ARTICLE 5. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1948, and to issue a note or notes therefore payable within one year and to renew any note or notes as may be given for a period less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ARTICLE 6. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money on or after January 1, 1949 in anticipation of the revenue of the financial year beginning January 1, 1949, and to issue a note or notes therefore payable within

one year, any debt incurred under this vote to be paid from revenue of the financial year beginning January 1, 1949.

ARTICLE 7. To see if the town will vote to pay firemen for the ensuing year.

ARTICLE 8. To see if the town will vote to raise and appropriate the sum of nine hundred dollars ($900.00) for the purpose of maintaining during the ensuing year, the mosquito control works as estimated to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931. (Recommended by the Finance Committee.)

ARTICLE 9. To see if the town will vote to accept Rose Avenue, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 10. To see if the town will vote to layout and relocate a public way forty (40) feet wide running westerly from the present Eastville Avenue, a distance of approximately two hundred (200) feet to Vineyard Haven Harbor, as petitioned for, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 11. To see if the town will vote to accept Lagoon Road, as petitioned for, and laid out, from County Road to Lagoon Pond, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 12. To see if the town will vote to install a water hydrant on Lagoon Road, as petitioned for, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 13. To see if the town will vote to place a street light on Narragansett Avenue between the residences of Mrs. Sterling Smith and Mrs. Sarah Raymond, as petitioned for, or take any other action relative thereto.

ARTICLE 14. To see if the town will vote to increase the hourly wage for town laborers from sixty-two and one-half (.62½) cents to eighty (.80) cents per hour, or take any other action relatives thereto.

ARTICLE 15. To see if the town will vote to fix the salary and compensation of all elective officers of the town as provided by Section 108 of Chapter 41, General Laws, as amended:

Moderator's Salary	$35.00
Selectmen, Chairman	400.00
Second Member	400.00
Third Member	400.00
Treasurer's Salary	1,200.00
Collector of Taxes, Salary	1,200.00
Town Clerk's Salary	300.00
Board of Health, Chairman	100.00
Second Member	100.00
Third Member	100.00
Chairman, Cemetery, Salary	75.00
Tree Warden, Salary	35.00
Water Commissioners, Chairman	150.00
Second Member	150.00
Third Member	150.00
	$4,795.00

and raise and appropriate a sum of money therefor.

ARTICLE 16. To see if the town will appoint a Committee of three to confer with similar Committees in other towns of the Island and with the union School Committee of Martha's Vineyard to look into the matter of providing a union or central high school for all the people of Martha's Vineyard.

ARTICLE 17. To see if the town will vote to raise and appropriate the sum of five thousand ($5,000.00) dollars for the construction of Barnes Road as the town's share, with a like contribution from the County, and ten thousand ($10,000.00) dollars from the State, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 18 To see if the Town will vote to have the Water Commissioners extend the water main on Eastville Avenue, five hundred (500) feet to County Road, at a cost of $654.00, as petitioned for, and that said amount be raised and appropriated and that said sum be transferred from Water Available Surplus, or take any other action thereto.

ARTICLE 19. To see if the town will vote to change the time of the annual town meeting from 7:00 P. M. to 9:00 A. M., or take any other action relative thereto.

ARTICLE 20. To see if the town will vote to accept Chapter 265 of the Acts and Resolves of 1947, an act which authorizes the closing of public offices in cities and towns on Saturdays.

ARTICLE 21. To see if the town will raise and appropriate a sum not exceeding one thousand ($1,000.00) dollars to be paid to the district treasurer of the veteran's district of which this town is a member as organized under Chapter 599, Acts and Resolves of 1946, of which amount representing its proportionate share of the expenses of the district for the period ending December 31, 1948.

ARTICLE 22. To see if the town will vote to build two wharves at the bathing beach seventy (70) feet long, ten (10) feet wide, with the platform three (3) feet above mean high water, and raise and appropriate the sum of three thousand one hundred fifty ($3,150.00) dollars, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 23. To see if the town will vote to accept Chapter 807 of the Acts and Resolves of 1913, which authorizes Workman's Compensation to town employees and that the sum of eight hundred forty-two dollars and forty-eight cents ($842.48) be raised and appropriated to cover the yearly premium, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 24. To see if the town will vote to convey to the Paul A. Moller Estate or their assignees, a portion of the old Barnes Road, in consideration for land released to the town for the construction and extension of the Barnes Road with the Edgartown-Vineyard Haven Road, and the town reserves the right to maintain with easements water mains now running through this parcel of land, or take any other action relative thereto.

ARTICLE 25. To see if the town will vote to raise and appropriate the sum of forty-eight hundred ($4,800.00) dollars for the hardsurfacing of Forest Hill Avenue, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 26. To see if the town will vote to raise and appropriate the sum of forty-nine hundred ($4,900.00) dollars for the hardsurfacing of Franklin Avenue, or take any other action relative thereto. (Not recommended by the Finance Committee.)

ARTICLE 27. To see if the town will raise and appropriate the sum of five hundred ($500.00) dollars, for the extermination of poison ivy, or take any other action relative thereto. (Recommended by the Finance Committee.)

ARTICLE 28. To see if the town will vote to accept the proposed zoning by-laws, as submitted by the Board of Selectmen, or take any other action relative thereto.

ARTICLE 29. To see if the town will vote to authorize the Assessors to use an amount not to exceed ten thousand ($10,000.00) dollars from Surplus Revenue when determining the 1948 tax rate.

Hereof fail not and give public notice by causing this notice to be posted in two or more places in the town at least seven days before the time of said meeting, and published in the Vineyard Gazette. And make due return of this warrant with your doings thereon to the Town Clerk, at the time and place specified.

Given under our hands this sixteenth day of January, 1948.

ANTONE H. ALLEY,
JOSEPH A. SYLVIA,
HAROLD BRIDGE,

Board of Selectmen,
Town of Oak Bluffs.

Pursuant to the foregoing instructions I hereby notify and warn the inhabitants of the town of Oak Bluffs qualified to vote as expressed in this warrant to meet at the time and place specified.

Attest:

JAMES D. FERREIRA,
Constable

ANNUAL REPORTS

of the

SUPERINTENDENT OF SCHOOLS

of

OAK BLUFFS

For the Year Ending December 31, 1947

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens

Oak Bluffs, Massachusetts

I have the honor of submitting my twelfth annual report.

Personnel

Kathleen Murphy, teacher of grade one, resigned in June to be married. Priscilla Darling of Wilmington, Massachusetts, a graduate from Framingham Teachers' College in June was employed.

Robert B. Patch, teacher of grade seven and David Dix, teacher of physical education who left in June were succeeded by Daniel McCarthy of Springfield and Edwina Montague of Hyannis.

Mrs. Lydia Bardwell, teacher of domestic science in Tisbury, Oak Bluffs and Edgartown, resigned in June to be married. Mrs. George Connors was employed part time to carry on the work for the remainder of the year.

Physical Education

A full program of physical education for girls as well as boys was inaugurated in September. Daniel McCarthy was graduated from Boston University School of Physical Education. He carries forward the program for boys and teaches part time in grades seven and eight. Miss Montague was trained for physical education and junior high school work at Bridgewater Teachers' College. She also teaches classes in grades seven and eight and physical education to all girls in grades seven to twelve.

Professional Advancement

Successful teachers find it necessary to keep abreast of the times with periodical study in the field of education.

The Harvard-Boston University Extension Service is now offering a course at Vineyard Haven. Nine of our teachers are registered for the work offered.

The annual Teachers' Institute was held October 24th with three "off Island" speakers. They were Superintendent Homer Anderson of Newton, Miss Ruth E. Davis from Bridgewater State Teachers' College and Mr. Joseph A. Bedard from the State Department of Education.

Cost of School

Cost of salaries and supplies have increased materially and the total operating cost is considerably greater than was the case a few years ago. For the fiscal year, expenditures and income have been as follows:

Cost of School		$49,144.03
Receipts:		
State Aid, Chapter 70, G. L.	$2,585.00	
Smith-Hughes Fund	87.24	
Vocational Education	1,465.09	
Barbey Fund	135.15	
Rent of Auditorium	80.00	
Payment for Broken Pane of Glass	.60	
Total Receipts	$4,353.08	
Net Cost of School		$44,790.95

New Heater

The State Inspector of boilers warns us that a new boiler is needed in the elementary school building. Amaral Brothers had a heating engineer examine the plant and he recommends a complete new unit the cost of which is

estimated at $4,400.00 If oil heat is to be used, $5,500.00 will be necessary.

High School Standards

It is now very difficult for pupils who desire to enter college to do so. The usual certifying rank of "B" or better is no longer sufficient. The colleges are so crowded that in most cases, in addition to the necessary high school rank, individual tests are given or, only those ranking in the upper ten, twenty or thirty percent of the graduating class are accepted. This means that those pupils who intend to attend college must start in the freshman year working for the highest rank they are capable of attaining.

We have an excellent corps of teachers and they will give every pupil help and guidance in meeting college requirements. As college entrance requirements have become more difficult, so our high school standards have been raised.

Pupils need to acquire, beside knowledge, the ability to think logically and clearly, to develop desirable habits, ideals and attitudes and to experience the result of co-operative effort. This is the aim of our high school. We solicit the aid of parents in encouraging pupils to make the most of their opportunities.

In Conclusion

This report would be incomplete without an expression of my appreciation of the fine, unified co-operative effort of the teachers and other employees. I also wish to express my thanks to the School Committee and citizens for the opportunity of working as a part of the Oak Bluffs school system.

Respectfully submitted,

ARTHUR B. LORD,
Superintendent of Schools.

PRINCIPAL'S REPORT

Mr. Arthur B. Lord
Superintendent of Schools

Dear Sir:

I hereby submit the report of the Oak Bluffs Schools for the year ending December 31, 1947.

Much emphasis is placed upon juvenile delinquency at the present time. Anyone dealing with youngsters has encountered a laxity of moral behavior and thought which is reaching alarming proportions. There is no doubt that the war contributed materially to this increase because the children escaped the usual discipline and supervision.

In order to cope with such a situation, our school has sought to undertake every opportunity to mold the child's character by teaching the rules of fair play and sportsmanship, by instilling self-reliance, and by developing a sense of responsibility toward others.

However, the school can teach; the school can furnish guidance and aid; the school can punish; but, unless the parents cooperate willingly, the child will not improve. Just as surely as parents and teachers work vigorously to- will there be a decrease in juvenile delinquency and crime. We must have more understanding and determination. All must join hands and cooperate to train the youth for future citizenship and service.

The reorganizing of our physical education program which was effected in September has been very satisfactory. Each pupil has regularly scheduled gym classes under the direction of a trained instructor. Beginning with the fifth grade and continuing through the high school these classes are so scheduled that boys and girls meet sepa-

rately. In this way a more adequate program can be arranged.

Both boys' and girls' basketball is a part of this program. Although it is a little early to forecast the benefits that will be derived from our reorganization, the large number of pupils who participate in sports augurs well for its success. In addition to the regular high school and junior high school teams, there is already formed a grammar school league with six games scheduled for Saturday afternoons. In this way we hope that we will keep growing boys occupied in worthwhile pursuits during their leisure time

By way of compensating for the loss of the social aspect of the former Boys' Club, we have arranged for each one of the classes to plan their own social activities. Three classes have already sponsored a Hallowe'en Party, a Thanksgiving Dance, and a Christmas Dance. Other classes are planning activities for the remainder of the school year. Each of these events has been well attended and thoroughly successful.

We are continuing to make progress in the field of instrumental music. A public concert was presented in April which clearly indicated the advancement that the orchestra had made. We find that more students would avail themselves of the opportunity in this field if there were instruments available. During the coming year plans will be made to create a fund for this purpose.

Our program in remedial reading has been continued with advantageous results. Children's difficulties have been analyzed and special work has been prescribed to help the pupils overcome their handicaps. Already there has been a sizeable number of pupils who have been returned to their regular classes after a limited period of this special instruction. The adjustment which is brought about is invaluable to the pupils.

"The Review", our school magazine, was issued four times during the year. It is with justifiable pride that I report that one of our pupils won the Rodney Dutcher Award for excellence in the field of Journalism. The time and effort that is expended is amply rewarded with this acknowledgment of success.

In May our annual play, "In the Good Old Summertime," was presented. The production was so well received that a repeat performance was necessary. The proceeds of this play helped finance the annual Washington Trip for the Seniors and provided funds for the Junior Prom which was its usual social success.

In conclusion, I wish to express my appreciation to the School Committee, the Superintendent, and the faculty for their assistance and cooperation in aiding in the guidance of the youth of this community.

Respectfully submitted,

CHARLES E. DOWNS,
Principal.

REPORT OF THE SCHOOL NURSE

Mr. Arthur B. Lord
Superintendent of Schools

I hereby submit my annual report of the town of Oak Bluffs for the year ending December 31, 1947.

The school is important, not only as an educating force, but also as a tremendous influence to determining his ability to get along in the world happily.

Good physical and mental health for every child has long been accepted as a prime objective of education.

The three fundamental adjustments the child must make are social adjustment, adjustment to authority and adjustment to one's own limitations.

Children with physical handicaps find it difficult to make adjustments. We should concern ourselves seriously with those defects that are correctable. This year we shall stress 100% perfect teeth for every child.

Parents, your attitude towards this problem is reflected in your child; let's all have one mind regarding this. The school is in a position to help and encourage but the job cannot be done by the school alone. Teachers deserve much credit for progress already made, but only by mobilizing the school, community and home can we build toward a happier and stronger nation.

It is commendable to note that the entire teaching force is being X-rayed as a part of the tuberculosis program.

The annual examination by the school physician, the diphtheria immunization program for pre-school children and the examination for tuberculosis have all gone forward this year.

Nurse:

Home Visits	72
School Visits	48
Classroom Visits	104
Classroom Talks	56
Consultations	125
Audiometer Tests	223

Health Examination by School Physician 257

Defects:

Posture	76
Throat	49

Nose	2
Ears	34
Heart	8
Feet	30
Skin	2
Teeth	97

Clinics:

Tuberculosis, High School	61
X-Rays	6
Immunization	34
Boosters	95
Crippled Children	6

Yours respectfully,

IRENE LANDERS,
School Nurse.

Departments

Domestic Science—Mrs. Nellie Connors:

The aims of this course is to teach the equipment and care of a kitchen. Also habits of cleanliness and order both as to person, equipment and preparation of food are stressed. Careful and accurate measurements are taught together with the correct interpretation of a recipe. Pupils are given the elementary knowledge of the uses of the various food stuffs in the body and the combination of foods in meals and how to prepare a simple, well-balanced meal.

To this end, lessons have been completed in the preservation of foods, the cooking of fresh and dried fruits, cereals, quick breads. Instruction is given on the use of the pressure cooker and a holiday lesson on mince and squash pies.

Lessons will be continued with vegetables, cream soups, chowders, cheese, fish, meats, the preparation of simple desserts and the use of left-overs.

The planning, preparing and serving of simple breakfasts, luncheons and dinners will be studied.

Instrumental Music—Rudolph Fiebich:

The Oak Bluffs Orchestra is small in size and we hope that the 1948 enrollment will double its present number. The orchestra has advanced quite rapidly this year and we hope to look forward to a real good concert early in April.

We would appreciate all persons contemplating having their children joining these instrumental classes place their applications in before September 31st, at which time the new classes will start.

Vocal Music—Dorothy Kenney:

The values of music in the public schools might be listed as follows: esthetic and cultural values, social values, vocational values, and emotional values. The last one is particularly important because music tends to be an emotional expression and outlet. This is very important to the growing child, and it is through music that the educational program can direct these emotional outlets to a higher level of expression.

The basis for all music work in the schools, of course, lies in the first six grades. After the child learns the proper use of his voice, he is taught the various steps in note reading, rhythmical response, and musical expression and appreciation. These are stressed in the first four grades so that when part singing is introduced in the fifth and sixth grades, only a minimum amount of time need be spent on basic technical work.

The junior high music program, often regarded as unimportant is a very strategic transition to the senior

high work. It is in these two grades that the boy's voice usually changes and he learns the proper use of this new range. The senior high is a culmination of all previous work. Music for enjoyment and performance is essential.

Mention should be given to the girls' glee club that is entirely elective. The twenty-four members meet faithfully after school each week and have shown considerable enthusiasm and ability in the three-part material.

The homemaking music class is dealing with music for the pre-school child—music such as lullabies, nursery songs and records.

Art—Theodore Meinelt:

"Art is the expression of life."

Representation, design and appreciation are categories that are the tools of art.

Through representation in the grades, we correlate art with our home, community and school work, by the use of crayons, pencils, paper, paint and paste. In this way we experience over again what our eyes see, we exercise and have confidence in our manual dexterity.

Through design the pupils strive for unity, that comes with balance and harmony, that we express through color, line, weight and rhythm. Beginning with simple repetition in the early grades, we learn that all things pleasing have a basis of design.

Through appreciation the students can view an object and form an opinion based on their knowledge of comparison, and through expression can share their experiences with other students. Art work offers some of these answers, as does the individual's feeling and makeup.

Guidance in the field of art is most essential to keep alive the pride of self-expression, interest in design and appreciation are harmonious contributions to gracious living.

STATISTICS FOR YEAR 1946-1947

Teacher	Grade	Total Membership Boys	Total Membership Girls	Average Daily Attendance	Average Membership	Percent of Attendance
Kathleen F. Murphy	1	13	12	18.12	20.44	89.89
Mabel F. Champney	2	18	8	18.49	20.26	91.27
Muriel F. Pease	3	16	13	23.89	26.34	90.79
Virginia I. Shanley	4	19	13	23.86	25.72	92.74
Leona F. Hersum	5	15	12	23.26	25.70	90.50
Mary E. Place	6	24	11	30.99	33.52	92.47
William J. Golden	Trade School	16	0	14.56	15.28	95.15
Seventh Grade		13	12	20.56	22.46	91.54
Eighth Grade		13	12	22.36	23.78	94.04
High School		11	43	44.65	48.22	92.61

STATISTICS DECEMBER—1947

Teacher	Grade	Enrollment Boys	Enrollment Girls	Total
Priscilla Darling	1	18	16	19
Mabel F. Champney	2	15	7	22
Muriel F. Pease	3	12	11	23
Virginia I. Shanley	4	16	12	28
Leona F. Hersum	5	18	10	28
Mary E. Place	6	15	11	26
William J. Golden	Trade School	16	0	16
Seventh Grade		18	8	26
Eighth Grade		9	11	20
High School		8	38	46

HIGH SCHOOL FACULTY

CHARLES E. DOWNS, *Principal*

HARRY C. DORR
KATHERINE L. GOTT
DANIEL G. MCCARTHY
ROBERT HUGHES
FRANCIS R. FINNERTY
EDWINA F. MONTAGUE

Vocal Music
DOROTHY B. KENNEY

School Nurse
IRENE V. LANDERS

Art
THEODORE C. MEINELT

Instrumental Music
RUDOLPH A. FIEBICH

Remedial Reading
LOUISE VAN METER

Household Arts
NELLIE D. CONNORS

School Physician
DAVID RAPPAPORT, M. D.

SCHOOL CALENDAR—1948-1949

January 5, 1948	School opens
February 20	School closes
March 1	School opens
April 16	School closes
April 26	School opens
June 18	School closes

Holidays—
March 26—Good Friday
May 31—Memorial Day

September 7	School opens
December 22	School closes

Holidays—
October 12—Columbus Day
October 29—Teachers' Institute
November 11—Armistice Day
November 26-27—Thanksgiving Recess

January 3, 1949	School opens
February 18	School closes
February 26	School opens
April 14	School closes
April 25	School opens
June 17	School closes

Holidays—
May 30—Memorial Day

ENTRANCE REQUIREMENTS

All children six years old on or before October first will be admitted to Grade One. All children who, on or before October first, will be five years, six months old, but who have a mental age of six as established by examination, may be admitted to Grade One.

REVIEW OF CLASS OF 1947

John Bernard		Oak Bluffs, Mass.
Martha Bridge	M. V. Decorating Co.	Oak Bluffs, Mass.
Patricia Brown		Oak Bluffs, Mass.
James Ciciora	Fafnir Ball Bearing	New Britain, Conn.
Arthur Collette	DeBettencourt, Bros.	Oak Bluffs, Mass.
Anne DeBettencourt	Beth Israel Hospital	Boston, Mass.
Elinor DeBettencourt	Boston University	Boston, Mass.
Richard DeBettencourt	Fafnir Ball Bearing	New Britain, Conn.
Priscilla Earle	Strand Leather	New Bedford, Mass.
Frank Leonardo	Pastime Bowling Alleys	Oak Bluffs, Mass.
Ruth Pratt	Liberty Mutual	Boston, Mass.
Carolyn Ripley	Mass. Memorial Hospital	Boston, Mass.
Lorraine Rogers	Town Office	Oak Bluffs, Mass.
Ralph Sylvia	Stanley Tools	New Britain, Conn.
Robert Sylvia	Swain School	New Bedford, Mass.